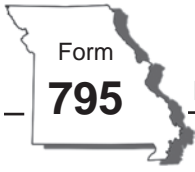


Missouri Motor Fuel Tax Application and Instructions



Missouri Department of Revenue



MISSOURI DEPARTMENT OF
REVENUE
Missouri Motor Fuel Tax License Application

Office Use Only
(License Numbers)

Supplier or Permissive Supplier _____
Distributor _____
Transporter _____
Terminal Operator _____
Eligible Purchaser <input type="checkbox"/> Yes <input type="checkbox"/> No

New Application Change Reinstatement

List license number if making a change or requesting reinstatement: _____

Section 1				
Business Name and Location				
Missouri Tax Identification Number		IRS 637 Number		Federal Identification Number
Do you have internet access? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Business Name		E-Mail Address		Telephone (____)____-____
DBA Name		Internet Site Address (Web Page)		Fax (____)____-____
Physical Location of Business		City	State	ZIP Code County
Business Mailing Address		City	State	ZIP Code County
Books and Records Address		City	State	ZIP Code County

Section 2		
Contact Persons		
Missouri Statute 32.057, RSMo , states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them.		
Contact Person for Registration	Telephone Number (____)____-____	E-Mail Address
Contact Person Reporting	Telephone Number (____)____-____	E-Mail Address

Section 3	
Type of Activity (select all that apply)	
<input type="checkbox"/> Supplier or position holder in a Missouri terminal (owns product in the terminal for sale or exchange) <input type="checkbox"/> Export Fuel from Missouri List State(s) and License Number(s) _____ <input type="checkbox"/> Participate in Exchanges List Exchange Partners _____ Effective Date for License (MM/DD/YYYY) __/__/____ Complete Sections 1 Through 16	
<input type="checkbox"/> Permissive Supplier or Position Holder in an Out-Of-State Terminal (Out-Of-State Supplier that elects to have a supplier's license) Effective Date for License (MM/DD/YYYY) __/__/____ Complete Sections 1 Through 13, 15 and 16	
<input type="checkbox"/> Terminal Operator or Operating a Missouri Terminal (owns, operates or controls a terminal) Type of Terminal <input type="checkbox"/> Barge <input type="checkbox"/> Pipeline Do you commingle products with those of any other company? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, list company name(s) _____ Effective Date for License (MM/DD/YYYY) __/__/____ Complete Sections 1 Through 9, 12, 15 and 16	
<input type="checkbox"/> Distributor (imports, exports or blends motor fuel and may qualify as an eligible purchaser authorized to purchase on a tax deferred basis) Imports - List name of state(s) and license number(s) _____ Exports - List name of state(s) and license number(s) _____ Blends - List types of fuels blended _____	
<input type="checkbox"/> My company wishes to qualify for "eligible purchaser" status as provided for under Section 142.848, RSMo , to purchase fuel on a tax deferred basis. Effective Date for License (MM/DD/YYYY) __/__/____ Complete Sections 1 Through 11 and 14 Through 16	
<input type="checkbox"/> Transporter (operates a pipeline, barge, railroad or transport truck transporting fuel in Missouri) Do you transport fuel for hire in Missouri? <input type="checkbox"/> Yes <input type="checkbox"/> No Effective Date for License (MM/DD/YYYY) __/__/____ Complete Sections 1 Through 11, 15 and 16	

Section 4					
Type of Product (select all that apply)					
<input type="checkbox"/> Gasoline	<input type="checkbox"/> Ethanol	<input type="checkbox"/> Aviation Gasoline	<input type="checkbox"/> Undyed Kerosene	<input type="checkbox"/> Undyed Diesel Fuel	<input type="checkbox"/> Bio-Diesel
<input type="checkbox"/> Alcohol	<input type="checkbox"/> Gasohol	<input type="checkbox"/> Jet Fuel	<input type="checkbox"/> Dyed Kerosene	<input type="checkbox"/> Dyed Diesel Fuel	<input type="checkbox"/> Bio-Diesel - Dyed
<input type="checkbox"/> Compressed Natural Gas (CNG)	<input type="checkbox"/> Liquefied Natural Gas (LNG)	<input type="checkbox"/> Propane	<input type="checkbox"/> Other _____		

Mail to: Taxation Division
P.O. Box 300
Jefferson City, MO 65105-0300
Phone: (573) 751-2611
Fax: (573) 522-1720
TTY: (800) 735-2966



E-mail: excise@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/motor-fuel/ for additional information.
Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals.
A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

Section 10

List all common carriers you hire to transport fuel				
Transporter Name	Phone Number	Federal I.D. Number	License Number	Mode

Section 11

Conveyance method used for transporting fuel						
<input type="checkbox"/> Pipeline <input type="checkbox"/> Barge <input type="checkbox"/> Ship <input type="checkbox"/> Railroad <input type="checkbox"/> Truck <input type="checkbox"/> Stationary Transfer <input type="checkbox"/> Other						
If using your own transport trucks, list transportation equipment (attach list if necessary) If you wish to obtain tank wagon permits for any vehicles listed below, please indicate by placing a check mark in the last column.						
Year	Make	Model	State Registered	Vehicle Identification Number or Trailer Serial Number	Total Capacity Gallons	Tank Wagon

Section 12

Terminal Information (attach list if necessary)				
Terminal Operators list in-state terminals; Suppliers list in-state terminals; Permissive Suppliers list out-of-state terminal information				
1. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
2. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
3. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
4. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
5. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
6. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code
7. Terminal Street Address	Terminal Code T - -	City	State	ZIP Code

Section 13

Notice of Election (Suppliers and Permissive Suppliers Only)		
This notice of election provides for the precollection of the Missouri motor fuel tax on all removals from all out-of-state terminals listed above where suppliers or permissive suppliers are position holders.		
We elect to treat all removals from all out-of-state terminals with a destination into Missouri as shown on the terminal-issued shipping papers as if the removals were removed across the rack by the supplier from a terminal in Missouri as provided in Section 142.839, RSMo .		
We agree to precollect the Missouri motor fuel tax in accordance with Chapter 142 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 or terms of the sale or the character of delivery.		
We further agree to waive any defense that the State of Missouri 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 Missouri and that Missouri 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 on page 2, Section 6 of the license application.		
Signature of Owner, Partner, or Authorized Officer	Name of Person Signing (Print or Type Name)	Date (MM/DD/YYYY) ___/___/___

Section 14

Missouri Storage Tank Information (attach list if necessary)			
List storage tank information by product type, city or town location, total tank capacity per city or town and the county.			
Product Types <input type="checkbox"/> Gasoline <input type="checkbox"/> Aviation Gasoline <input type="checkbox"/> Undyed Kerosene <input type="checkbox"/> Undyed Diesel Fuel <input type="checkbox"/> LNG			
<input type="checkbox"/> Alcohol <input type="checkbox"/> Gasohol <input type="checkbox"/> Jet Fuel <input type="checkbox"/> Dyed Kerosene <input type="checkbox"/> Dyed Diesel Fuel <input type="checkbox"/> Other _____			
Product Type	City or Town	Total Tank Capacity	County

Section 15

Bond Information (estimated number of gallons of fuel handled per month per activity type)			
List gallons handled by product types as grouped below			
Supplier or Permissive Supplier	Terminal Operator	Distributor	Transporter
Gas _____	Gas _____	Gas _____	Gas _____
Gasohol _____	Gasohol _____	Gasohol _____	Gasohol _____
Diesel _____	Diesel _____	Diesel _____	Diesel _____
Kerosene _____	Kerosene _____	Kerosene _____	Kerosene _____
Dyed Diesel _____	Dyed Diesel _____	Dyed Diesel _____	Dyed Diesel _____
Dyed Kerosene _____	Dyed Kerosene _____	Dyed Kerosene _____	Dyed Kerosene _____
AV Gas _____	AV Gas _____	AV Gas _____	AV Gas _____
Jet Fuel _____	Jet Fuel _____	Jet Fuel _____	Jet Fuel _____
Alcohol _____	Alcohol _____	Alcohol _____	Alcohol _____
CNG _____	CNG _____	CNG _____	CNG _____
LNG _____	LNG _____	LNG _____	LNG _____
Propane _____	Propane _____	Propane _____	Propane _____
Bond Type			
Supplier or Permissive Supplier	Terminal Operator	Distributor	Transporter
<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Surety Bond
<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Certificate of Deposit	<input type="checkbox"/> Certificate of Deposit
<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Letter of Credit	<input type="checkbox"/> Letter of Credit
<input type="checkbox"/> Cash Bond	<input type="checkbox"/> Cash Bond	<input type="checkbox"/> Cash Bond	<input type="checkbox"/> Cash Bond
<input type="checkbox"/> Proof of Financial Responsibility (See Instructions)			

Section 16

Signature		
Under the penalty of perjury, I hereby certify that information contained herein is true, complete and correct. If indicated in Section 3, I hereby elect to obtain "eligible purchaser" status.		
Company Name		
Signature of Owner, Partner or Authorized Officer	Print Name of Person Signing the Application	Date (MM/DD/YYYY) ____/____/____

Form 795, Missouri Motor Fuel Tax License Application

Type of Application

Place a check mark in the appropriate box. If you already have a Missouri fuel tax number and wish to make changes or have your license reinstated, please provide license number in the space provided.

Missouri Tax I.D. Number

If you have an 8-digit Missouri Tax I.D. Number, enter that number in the space provided, otherwise leave blank.

IRS 637 Number (Number issued by IRS for various excise tax activities)

If you have an IRS 637 Number, enter that number in the space provided. If you do not have an IRS 637 number, leave blank.

Federal Employer I.D Number

Enter the Federal Employer Identification Number issued to your company by the Federal Government. If you do not have a Federal Employer I.D. Number, leave blank.

Section 1 - Business Name and Location

Enter your business name, DBA, physical location of business, mailing address, address where books and records are kept, county, fax number, telephone number, if you have Internet access and/or a web page and your email address.

Section 2 - Contact Persons

Missouri [Statute 32.057, RSMo](#), states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them.

Section 3 - Type of Activity

For each activity you plan to conduct in Missouri, place a check mark in the appropriate box and provide the requested information.

Please indicate the effective date for your license for each activity type you are applying for. This date should not be before the issue date of the bond you will be posting.

Section 4 - Product Types

For each type of motor fuel you plan to handle, place a check mark in the appropriate box. If a product is not listed, check the box marked "other" and list the name of the product(s).

Section 5 - Type of Ownership

Place a check mark in the box that describes the ownership structure of your business and provide the required information.

If your company is not in compliance with the Missouri Secretary of State's office, you will need to contact them in order to determine if you need to be registered. You may reach them by telephone at (573) 751-3827 or visit their website at sos.mo.gov. If your company does not meet their requirements to register, please remit a letter along with your application stating the reason for exemption.

Section 6 - Ownership Information

Provide the requested information for the owners, partners, members or officers of the business.

Section 7 - Previous Ownership Information

Provide the requested information only if you purchased an existing business.

Section 8 - Previous Motor Fuel Experience

Provide the requested information for any owner, officer, or employee who presently or previously, owned, operated or managed another motor fuel company.

Section 9 - Fuel Suppliers/Customers

Complete this section as follows:

Suppliers - List to whom you sell fuel, phone number, Federal I.D. Number, License Number, product type, Terminal Number where product is received, how received. (Example: ABC Refinery, 555-555-5555, 44-4444444, S0000, gas, T-43-MO-3700, Pipeline)

Distributors - List the suppliers from whom you purchase fuel, telephone number, Federal I.D. Number, License Number, Product Type, Terminal number where product is, how received.

(Example: ABC Oil Co, 555-555-5555, 44-4444444, S0000, diesel, T-43-MO-3700, Truck)

Transporters - List the companies for whom you haul fuel, telephone number, Federal ID Number, License Number, Product Type, Terminal number where product is received, transport method. (Example: ABC Oil Co, 555-555-5555, 44-4444444, D0000, gas, T-43-MO-3700, Truck)

Terminal Operators - List the companies that are position holders in your terminal, telephone number, Federal I.D. Number, License Number, Product Type, Terminal number where product is received, how product is received. (Example: ABC Oil Co, 555-555-5555, 44-4444444, S0000, gas, 43-MO-3700, Pipeline or Barge)

Section 10 - Common Carrier Information

Provide the requested information for the companies that you hire to transport your fuel.

Section 11 - Conveyance Method

If you are a transporter, supplier or distributor transporting your own fuel or hauling for hire, select the appropriate box for transport method. If you are using your own transport trucks, please provide the requested information. If you have a tank wagon operation and wish to obtain tank wagon permits for your vehicles, please provide the requested information and place a check mark in the "Tank Wagon" column. (Obtaining tank wagon permits allows you to import fuel that the Missouri fuel tax and fees have not been precollected on, without calling for an import verification number and without having to pay the fuel taxes and fees within three (3) days.)

Section 12 - Terminal Information

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

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

Terminal Operators - Provide the requested information for the Missouri terminal you operate.

Section 13 - Notice of Election

Indicate if you are a position holder or supplier in an out-of-state terminal and agree to collect Missouri taxes and fees on all removals destined for Missouri without regard to the license status of the person acquiring the motor fuel. If you make this election, you must collect Missouri taxes and fees on all removals destined for Missouri from all terminals in which you are a position holder.

Section 14 - Missouri Storage Tank Information

Please furnish the requested information for all storage tanks you have in Missouri. It is not necessary to list individual tanks. Show the total storage capacity for each product type for each location.

Section 15 - Bond Information

Provide the estimated number of gallons you will handle for each activity and product type as listed.

Place a check mark in the box for each activity type you are applying for and the type of bond you are submitting. Bond amount is based on 3 times the monthly liability based on the number of all gallons handled.

All persons applying for more than one activity type must submit a separate bond for each activity. The only exception is for suppliers and permissive suppliers. Only suppliers and permissive supplier may provide "proof of financial responsibility" in lieu of filing a bond.

Proof of financial responsibility may be provided for the entire bond, 1/2 of the required bond or 1/4 of the required bond (submit annual financial report)

- 1. \$5,000,000 net worth in lieu of total bond amount required
- 2. \$2,500,000 net worth in lieu of 1/2 of bond amount required
- 3. \$1,250,000 net worth in lieu of 1/4 of bond amount required



Net worth is calculated on a company, not individual state basis

Transporters may meet the initial bonding requirement by posting a \$1,500 bond. The director may request an increase up to the maximum amount.

Section 16 - Signature

Provide the requested information. The person signing the application must be listed in Section 6 or there must be a Power of Attorney attached for the person signing. In addition the person whose signature appears in this section is attesting that "Eligible Purchaser Status" was requested in Section 3.