



State of New Jersey

Send to:

New Jersey Division of Taxation

PO Box 189

Trenton, NJ 08695-0189

Rev 9-2021

Form MFA-1

Combined Motor Fuels License Application

 Initial Application
 Change Application
 Renewal Application
Activity Start Date for Initial Applications _____

Section 1 – Business Information

Federal ID Number	IRS 637 Number	New Jersey Tax ID Number	Web Address
Business Name			Phone Number
Trade Name			Email Address
Physical Address			
Mailing Address			
Books and Records Address			

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 Number	Email Address
Contact for Reporting	Title	Telephone Number	Email Address
Individual Completing this Form	Title	Telephone Number	Email Address

Section 3 – Information on Prior License Holder (Retailer's Only)

Complete for *initial* applications only

Former Business Name	Former License Number	Former Phone Number
Former Business Address	City, State, Zip	Date New Business Started
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, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	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 N.J.S.A. §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** you will be dealing with in New Jersey.

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> Gasoline | <input type="checkbox"/> LPG | <input type="checkbox"/> Dyed Kerosene | <input type="checkbox"/> Undyed Kerosene |
| <input type="checkbox"/> Gasohol | <input type="checkbox"/> Undyed Diesel | <input type="checkbox"/> Undyed Biodiesel | <input type="checkbox"/> Aviation Fuel |
| <input type="checkbox"/> Fuel Grade Alcohol | <input type="checkbox"/> Dyed Diesel | <input type="checkbox"/> Dyed Biodiesel | |
| <input type="checkbox"/> Other – List each:
_____ | | | |

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 provide its location*).
 - B. You export fuel from this state (*List the states to which you export and provide 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 provide 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 provide the state*).
 - E. You acquire motor fuel in this state by two-party exchanges (*List exchange partners and provide 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 that 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, unless already a supplier or applying to become a supplier.

1. You own one or more terminals in New Jersey (*List each terminal, state whether it is a barge, pipeline, or fixed location, and provide 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 provide 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 within New Jersey.
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 blend stocks used*).
5. You sell Aviation Fuel.

Section 13 – New Jersey Storage Tank Information

List all storage tank information, both above and below ground, 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 <i>applicable</i> estimated gallons per month (minimum \$25,000; maximum \$2 million).		
<p>Applicable Estimated Gallons: Please provide the estimated <u>taxable</u> gallons handled per month. Exempt gallons transacted within the Terminal Transfer System, sold to the government, exported, dyed motor fuel, and aviation fuel delivered to international airports should be excluded.</p> <p>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</p> <p>Issue of security instrument</p> <p>Address of Issuer</p>	<p><i>Please list the Applicable Estimated Gallons</i></p> <p>Gasoline & Fuel Grade Alcohol: _____</p> <p>Undyed Diesel, Kerosene, & Biodiesel: _____</p>		<p>Aviation Gasoline: _____</p> <p>Aviation Kerosene/Jet Fuel: _____</p> <p>LPG for Highway Vehicles: _____</p>
	Number	Issue Date	Amount

Terminal Operator Applicants	Bond or Security must be 3 times the liability for the <i>applicable</i> estimated gallons per month.		
<p>Applicable Estimated Gallons: Please provide the estimated gallons for <u>all</u> gallons handled per month.</p> <p>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</p> <p>Issue of security instrument</p> <p>Address of Issuer</p>	<p><i>Please list the Applicable Estimated Gallons</i></p> <p>Gasoline & Fuel Grade Alcohol: _____</p> <p>Undyed Diesel, Kerosene, & Biodiesel: _____</p>		<p>Aviation Gasoline: _____</p> <p>Aviation Kerosene/Jet Fuel: _____</p> <p>LPG for Highway Vehicles: _____</p>
	Number	Issue Date	Amount

Distributor of Motor Fuels Applicants	Bond or Security must be 3 times the liability for the <i>applicable</i> estimated gallons handled per month.		
<p>Applicable Estimated Gallons: For regular Distributors, please provide the estimated gallons for <u>all</u> gallons handled per month <u>excluding exports</u>. For <i>Qualified</i> Distributors, please provide the estimated gallons for <u>all</u> gallons handled per month, with <u>no exclusions</u>.</p> <p>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</p> <p>Issue of security instrument</p> <p>Address of Issuer</p>	<p><i>Please list the Applicable Estimated Gallons</i></p> <p>Gasoline & Fuel Grade Alcohol: _____</p> <p>Undyed Diesel, Kerosene, & Biodiesel: _____</p>		<p>Aviation Gasoline: _____</p> <p>Aviation Kerosene/Jet Fuel: _____</p> <p>LPG for Highway Vehicles: _____</p>
	Number	Issue Date	Amount

Section 15 – Optional Election to be an Elective Supplier or Permissive Supplier

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 pre-collect the New Jersey Motor Fuels Tax in accordance with Chapter P.L. 2010. C22 on all removals from a qualified terminal in which 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. My signature affirms all of the above.

Signature	Title	Printed Name	Date Signed

Section 16 – Optional Election to be a Qualified Distributor

Pursuant to Section 54:39-121, Qualified Distributors may delay remittance of the tax pre-collected 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 electronic funds transfer (EFT).

We acknowledge our Suppliers' obligations to pre-collect tax due on motor fuels from us, hold it in trust for New Jersey, and remit the pre-collected 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 are late in making remittance to our Suppliers. 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. My signature affirms all of the above.

Signature	Title	Printed Name	Date Signed

All Applicants must sign the following section.

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