WASHINGTON STATE DEPARTMENT OF LICENSING

Fuel Tax Bond

In order to qualify for a fuel tax license or to maintain your current license, you must provide proof of bond coverage. Use this form to determine the amount of bond coverage needed and provide proof of coverage. If you have questions about your bond requirements, please call the Fuel Tax unit at 360-664-1852.

Complete the following table. Use your last six months of fuel activity to complete lines 1 through 6. If you do not have actual gallon figures for this time period, estimate your volume.

If you are a licensed:

- **Supplier,** use the taxable distribution by fuel type.
- **Distributor,** use purchases by fuel type, plus any fuel imported into Washington state.
- **Blender,** use the taxable distribution.

Calculation for motor fuel portion of bonds		
1.	Month 1 gallons	
2.	Month 2 gallons	
3.	Month 3 gallons	
4.	Month 4 gallons	
5.	Month 5 gallons	
6.	Month 6 gallons	
7.	Total gallons for the last 6 months (Add lines 1 thru 6)	
8.	Monthly average (Divide line 7 by 6)	
9.	Monthly average liability (Multiply line 8 by $0.565 per gallon)	$
10.	Bond coverage amount (Multiply line 9 by 3) This is your bond amount. Minimum coverage is $5,000 with a maximum of $100,000.	$
Calculation for special fuel portion of bonds		
1.	Month 1 gallons	
2.	Month 2 gallons	
3.	Month 3 gallons	
4.	Month 4 gallons	
5.	Month 5 gallons	
6.	Month 6 gallons	
7.	Total gallons for the last 6 months (add lines 1 thru 6)	
8.	Monthly average (Divide line 7 by 6)	
9.	Monthly average liability (Multiply line 8 by $0.595 per gallon)	$
10.	Bond coverage amount (Multiply line 9 by 3) This is your bond amount. Minimum coverage is $5,000 with a maximum of $100,000.	$

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Aircraft Fuel Bonds		
1.	Month 1 gallons	
2.	Month 2 gallons	
3.	Month 3 gallons	
4.	Month 4 gallons	
5.	Month 5 gallons	
6.	Month 6 gallons	
7.	Total gallons for the last 6 months (add lines 1 thru 6)	
8.	Monthly average (Divide line 7 by 6)	
9.	Monthly average liability (Multiply line 8 by $0.250 per gallon)	$
10.	Bond coverage amount (Multiply line 9 by 3) This is your bond amount. Minimum coverage is $5,000 with a maximum of $100,000.	$

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Fuel Tax Bond

Give this form to your insurance company for completion, then submit the completed form:

Online–My Account - https://secure.dol.wa.gov/home/.

By mail without payment, mail to:
Washington State Department of Licensing
Fuel Tax Unit
PO Box 9228
Olympia, WA 98507-9228

Licensee (if replacing an expired or canceled bond)

Fuel tax license number _____

Please check one:

☐ **Motor and Special fuel tax bond**–Required for suppliers, blenders, and distributors of fuel. RCW 82.38.110 of the Motor Vehicle and Special Fuel Tax law. Minimum coverage under this Act is $5,000, or three times the estimated monthly tax, whichever is larger. Maximum of $100,000.

☐ **Aircraft fuel tax bond**–Required for distributors of aircraft fuel. RCW 82.42.040 of the Aircraft Fuel Tax law. Minimum coverage under this Act is $5,000, or three times the estimated monthly tax, whichever is larger. Maximum coverage is $100,000.

Insurance company

Attorney-in-Fact for surety must personally sign bonds and riders and attach a Power-of-Attorney to all bonds and riders.

Cancellation of bond

If a bond is being canceled, the Department of Licensing must receive a written notice at least 45 days before termination. The bond remains in effect during this time.

Let it be known that _____ as principal, and _____ a corporation authorized to transact surety business in the state of Washington, are bound to the state of Washington in the sum of _____ dollars for the payment of which we, jointly and severally, bind ourselves, our heirs, executors, administrators, successors, and assigns.

The condition of this bond is that the above-named principal has applied for a fuel tax license in accordance with the provisions of the above indicated act. This act requires security for the payments of amounts due, and which become due from the principal under the prescribed act.

If the said principal complies with all provisions of said act, any amendments, and pays all amounts now due (which shall be determined due under said act), then this bond shall be void; otherwise it shall remain in full force and effect.

Bond number _____ Effective date of this bond: _____

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Principal

X _____

Signature of owner, partner, or officer of corporation. Attach Power-of-Attorney if not.

Address _____

10-digit phone number _____

Email _____

(Principal seal if incorporated)

Surety

Name _____

Attorney-in-Fact _____

Agency name _____

Resident agent _____

Address _____

(Surety seal)