WASHINGTON STATE DEPARTMENT OF LICENSING

Fuel Tax Application Instructions

Use this application to obtain a Fuel Tax license.
You can also apply online through My Account - https://secure.dol.wa.gov/home/

License types

- **Supplier license:** Allows the purchase and storage of non-taxed fuel within the bulk transfer-terminal system. It also allows for export and import of fuel.
- **Distributor license:** Allows the tax-free purchase of fuel from a licensed supplier for immediate export to a destination outside the state and the importation of fuel into the state by rail car or tanker truck. It also allows a tax-deferred purchase of motor fuel or special fuel from a licensed supplier and the tax-exempt sale of fuel to qualifying entities.
- **Blender license:** Allows the blending of taxed fuel with untaxed liquids to produce motor or special fuel, including alternative fuels (biodiesel, ethanol, etc.) and for the production of alternative fuels outside the bulk transfer-terminal system. Tax is imposed upon the volume of product not previously taxed.
- **Aircraft fuel distributor license:** Allows the purchase of non-taxed aircraft fuel for resale.
- **Terminal license:** Requires the reporting of fuel movement in IRS registered terminals within Washington State. A separate license is required for each terminal location. However, you may apply for all locations using a single application.
- **Fuel carrier license:** For railroads operating in Washington state.

Licensing requirements checklist

Use this checklist to complete your application for a fuel tax license. Do not include it with your application documents. Prior to completing your fuel tax license application, register your business with Business Licensing Services at the Department of Revenue (dor.wa.gov) to obtain a Unified Business Identifier (UBI). If registering as a corporation, limited liability company, or partnership, contact the Secretary of State's office (sos.wa.gov).

General requirements

- ☐ Application
- ☐ Each corporate officer or partner listed on the application (limit 3) must complete the employment or business history section of this application.
- ☐ Provide an original surety tax bond. Instructions for calculating the bond amount are included in the bond instructions. An aircraft license requires a separate bond. Terminal operators and fuel carriers are not required to have bond coverage.

Fuel Terminal operators provide

- ☐ Copy of the federal excise tax registration (IRS form 637) authorizing tax-free transactions in the bulk transfer-terminal system.

Fuel suppliers provide

- ☐ Copy of the federal excise tax registration (IRS form 637) authorizing tax-free transactions in the bulk transfer-terminal system.
- ☐ Copies of licenses issued by jurisdictions (states and Canadian Provinces) from which fuel is imported from or to where fuel is exported. If you plan to import from or export to a jurisdiction which does not require a license, you must provide a written statement.

Fuel distributors provide

- ☐ Copies of licenses issued by jurisdictions (states and Canadian Provinces) from which fuel is imported from or to where fuel is exported. If you plan to import from or export to a jurisdiction which does not require a license, you must provide a written statement.

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Licensing requirements checklist (continued)

Fuel blenders provide

- ☐ Copy of federal excise tax registration (IRS form 637) authorizing the production of biodiesel or ethanol and the blending of these with petroleum products. If you are blending other products to make taxable fuel, contact us regarding requirements.

For a copy of the **Washington Fuel Tax Compliance Manual**, visit dol.wa.gov/vehicleregistration/docs/fuel-tax-compliance-guide.pdf.

For questions, contact us at 360-664-1852.

WAC 308-77, 308-78. RCW 82.38, 82.42

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Fuel Tax Application

Use this form to apply for a fuel tax license.

For office use

108-030-248-0001

Type of license (check all that apply)

- ☐ Supplier
- ☐ Distributor
- ☐ Blender
- ☐ Aircraft distributor
- ☐ Terminal operator
- ☐ Fuel carrier

Application type (check all that apply)

- ☐ Original
- ☐ Reinstatement
- ☐ Address change
- ☐ Name change
- ☐ Ownership/Corporation change

Business structure (check one)

☐ Sole proprietor ☐ Partnership ☐ Corporation ☐ LLC ☐ LLP

Business information

Legal name	Trade name or DBA
Employer Identification Number (EIN)	Unifed Business Identifier (UBI)
Mailing address, City, State, ZIP code	10-digit phone number
Applicant's physical location address (no PO boxes), City, State, ZIP code	
Contact person	10-digit phone number
Email	10-digit fax number
Name corporate officer or partner (limit 3 individuals) 1.	Title
Name corporate officer or partner 2.	Title
Name corporate officer or partner 3.	Title
Answer the following Have you ever held a fuel tax license in Washington state? . . . . . ☐ Yes ☐ No If yes, list business name on license _____	

Terminal operators

List the IRS-registered terminals you operate in Washington state *(attach additional pages if needed)*

Terminal name	Location
Terminal name	Location

Suppliers, distributors, blender

List all jurisdictions where you export and import fuel *(attach additional pages if needed)*

Jurisdiction	License number	☐ Import ☐ Export
Jurisdiction	License number	☐ Import ☐ Export
Jurisdiction	License number	☐ Import ☐ Export
Jurisdiction	License number	☐ Import ☐ Export
Jurisdiction	License number	☐ Import ☐ Export

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Bond requirements

The total amount of the bond, per license, is 3 times the estimated monthly fuel tax liability and cannot be less than $5,000 or more than $100,000.

For Motor fuel:

Net taxable gallons _____ x 3 _____ x $0.565 (tax rate) = _____ bond amount.

For Special fuel:

Net taxable gallons _____ x 3 _____ x $0.595 (tax rate) = _____ bond amount.

For Aircraft:

Net taxable gallons _____ x 3 _____ x $0.25 (tax rate) = _____ bond amount.

History–Officer or Partner

Officer or owner name			Date of birth
Street address			
City		State	ZIP code
10-digit home phone number	Email		
From	To	Name of company	
Job title		Immediate supervisor	
Address *(Street, City, State, ZIP code)*			
From	To	Name of company	
Job title		Immediate supervisor	
Address *(Street, City, State, ZIP code)*			

Answer the following

Has this officer or partner been convicted of a crime or suffered a civil judgment directly related to the distribution and sale of fuel within the past 10 years? . . . . . ☐ Yes ☐ No

Certification

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

_____ **X** _____

TYPE or PRINT Name — Applicant signature

_____ _____

Date **(mm / dd / yyyy)** signed — Place **(city or county)** signed

Submit your report and supporting documents:

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

Mail: Department of Licensing
Fuel Tax Unit
PO Box 9228
Olympia, WA 98507-9228

Washington Fuel Tax Compliance Manual

For a copy of our compliance manual, visit dol.wa.gov/vehicleregistration/docs/fuel-tax-compliance-guide.pdf.

Questions

Contact us at 360-664-1852. For more information, visit our website at dol.wa.gov.