

## Fuel Tax Application

Use this application to obtain a Fuel Tax license. You can also apply online through License Express at: <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.

### 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](http://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](http://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.

**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](http://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



# Fuel Tax Application

Use this form to apply for a fuel tax license.

For office use

**Type of license** (check all that apply)

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

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108-030-248-0001

**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)	Unified 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

## 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 and Special fuel:

Net taxable gallons \_\_\_\_\_ x 3 \_\_\_\_\_ x \$0.494 (tax rate) = \_\_\_\_\_ bond amount.

### For Aircraft:

Net taxable gallons \_\_\_\_\_ x 3 \_\_\_\_\_ x \$0.18 (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.*

\_\_\_\_\_  
Applicant name

**X**

\_\_\_\_\_  
Date and place (city or county) signed

\_\_\_\_\_  
Signature

## Submit your report and supporting documents:

**Online:** License Express at <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](http://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](http://dol.wa.gov)