

# WV/MFT-APP

## West Virginia Motor Fuel Excise Tax License Application Instructions

**All applicants must complete Sections A through F and Section S. Complete other sections as applicable.**

### Section A – Applicant Information

**ALL applicants must complete this section**

**Legal Business or Corporation Name:** Sole proprietor – enter your full legal name. All others – enter full legal name of business.

**FEIN/SSN:** Sole proprietor – enter your Federal Employer Identification Number or Social Security Number. All others – Enter your Federal Employer Identification Number.

**Trade Name or DBA:** Enter your business' trade or DBA name, if applicable.

**Federal Certificate of Registry Number:** Enter the Federal Certificate of Registry Number issued under 26 U.S.C. §4101. **NOTE** – Suppliers, terminal operators, blenders, and permissive suppliers **must** provide this number. Importers, exporters, and distributors issued a certificate, please provide the certificate number. For additional information, you may call 1-800-829-4933.

**Contact Person:** Enter the name, telephone number, fax number, and e-mail address, if applicable, of a person the West Virginia State Tax Department may contact regarding motor fuel tax matters.

### Section B – Address Information

**ALL applicants must complete this section**

**Physical Location:** Enter the physical location where your business is located. **NOTE** – P.O. Box is not acceptable for the location address.

**Mailing Address:** Enter the mailing address of your business if different from the physical location.

**Address for Business Records:** Enter the address where the business' records can be found.

### Section C – License Information

**ALL applicants must complete this section. Attach additional pages if necessary**

**License Type:** Check the applicable box for each license type for which you are applying. **See License Type Chart on page 4.** **NOTE** – If you have multiple locations, you will be required to have a license for each location.

**IFTA/IRP/MCRT Licenses Held by Business:** Enter the license number for each type held by the business. If the

business holds more than one license of any type, list the numbers of all those licenses on a separate page.

**Control Number:** Except for sole proprietorship or general partnership, you must enter the 5-digit Control Number assigned by the Secretary of State's Office. You may reach the Secretary of State's Office at (304) 558-8000.

### Section D – Type of Business Ownership

**ALL applicants must complete this section**

**Type of Business:** Check the applicable box to indicate how your business is organized.

**Officers/Partners/Owner/Officials:** List the following information regarding Officers, Partners, Owner, or Officials of your business (Attach additional pages if necessary).

- ▶ **Corporation** – Provide all corporate officers.
- ▶ **Partnership** – Provide all partners.
- ▶ **Sole Proprietorship** – Provide owner.
- ▶ **All others** – Provide all general partners, members, or managers.

**Agent for Service of Process:** If your business organization is a partnership, sole proprietorship, or your business organization is based in another state, you **must** provide an agent for service of process.

If you are applying for an Exporter's License, you **must** provide a **West Virginia Registered Agent**.

**Name:** Enter the name of your agent.

**Address:** Enter the physical location of your agent. **NOTE** – P.O. Box is not acceptable for the address.

**Telephone Number/Fax Number/E-mail:** Enter your agent's telephone number, fax number, and e-mail address, if applicable.

### Section E – Product Information

**ALL applicants must complete this section**

**Types of Products:** Check the applicable box for each type of product your business will handle. **NOTE** – If you check "other", enter the Product Code and Product Type.

### Section F – Motor Fuel Purchase/Receipt Information

**ALL applicants must complete this section.**

For each supplier/exchange partner, provide one line of information for each point of origin, point of destination, and product type. Attach additional pages if necessary.

**Name:** Enter the business name of the supplier/exchange partner from whom you will receive motor fuel.

**Point of Origin:** Enter the city and state from which the motor fuel will be received.

**Point of Destination:** Enter the city and state in which the motor fuel will be delivered.

**Product Code:** Enter the product code you will receive from this supplier/exchange partner.

**Section G – Terminal Operator Information**  
*If you own, operate, or otherwise control a terminal, you must complete this section.*

**Question:** If you answer yes to this question, you must complete Section O – Storage Facility Information.

**Section H – Producer/Manufacturer or Refinery Information**

*If you own, operate, or otherwise control facilities with producing/manufacturing or petroleum-refining capabilities in West Virginia, you must complete this section.*

**Location Street Address:** Enter the street address, city, and zip code where the facility is located in West Virginia.  
**NOTE** – P.O. Box is not acceptable for the location address.

**Product Code and Gallons:** Enter the product code you will refine and the estimated monthly production, in gallons, or each product type.

**Section I – Supplier Information**

*Note: All suppliers must complete Section O – Storage Facility Information*

If you are applying for a supplier's license or a permissive supplier's license, you **must** complete this section.

**Question 2:** If you answer yes, you **must** complete Section F – Motor Fuel Purchase/Receipt Information.

**Section J – Blender Information**

*If you will blend petroleum products in West Virginia, you must complete this section. Attach additional pages if necessary.*

**Estimated Taxable Gallons:** Enter the total estimated number of taxable gallons that you will blend in a fiscal year.

**Blending Site Physical Address:** Enter the physical address, city, and zip code for each blending facility. **Note** – P.O. Box is not acceptable for the address.

**Tank Capacity (Gallons):** Enter the total number of gallons that each tank will hold.

**Description of Blending Operation:** Provide a detailed description of your blending operations.

**Section K – Distributor Information**

*Complete this section if you are applying for the following license types: distributor, alternative fuel bulk end user, producer/manufacturer, provider of alternative fuel or retailer of alternative fuel.*

**Question 1:** If you answer yes, you **must** complete Section M – Importer Information.

**Question 2:** If you answer yes, you **must** complete Section L – Exporter Information.

**Section L – Exporter Information**

*If you plan to export motor fuel from West Virginia, you must complete this section.*

**Question 1:** Check the applicable box for each mode of transportation you will use when removing motor fuel from West Virginia.

**Export States:** List each state you plan to export motor fuel to and the license/registration number for each of those states.

**Section M – Importer Information**

*If you plan to import motor fuel into West Virginia, you must complete this section.*

**Question 1:** If you answer no, you will be licensed as an importer, required to obtain a bond in the amount of (minimum of \$100,000 and a maximum of \$2,000,000), and report monthly.

**Question 2:** Check the applicable box for each mode of transportation you will use to bring motor fuel into West Virginia.

**Question 3:** If you answer yes, you will be licensed as an importer, required to obtain a bond in the amount of (minimum of \$100,000 and maximum of \$2,000,000), and report monthly.

**Import States:** List each state you plan to import motor fuel from and the license/registration number for each of those states.

**Section N – Motor Fuel Transporter Information**

*If you plan to transport motor fuel, you must complete this section.*

**Question 1:** Check all boxes that apply.

**Question 2:** Check the applicable box for each mode of transportation you will use to transport motor fuel.

**Section O – Storage Facility Information**

*Complete each section for motor fuel storage facilities you own and/or lease. Attach additional pages if necessary.*

**Terminal Control Number (for terminal facilities only):** Enter the terminal control number assigned to the facility by

the IRS.

**Physical Location:** Enter the physical address, city, state, and zip code where the facility is located. **NOTE** – P.O. Box is not acceptable for the address.

**How will the motor fuel be received?** Explain how products will be received into the facility.

**Product Code:** Enter all of the product codes that will be stored in the facility.

**Storage Capacity:** Enter the total number of gallons that can be held at the facility.

### **Section P – Service Station/Retail Outlet Information**

***If you plan to own or lease service station/retail outlets in West Virginia, you must complete this section.***

For each service station/retail outlet, provide one line of information for each product type that you will maintain. Attach additional pages if necessary.

**Company Station/Outlet Number:** Enter the West Virginia Registration Number assigned to this service station/retail outlet. **NOTE** – You must include the Location Indicator e.g. 001, 002, 003, ...

**Physical Location (Street Address):** Enter the physical address where the service station/outlet is located. **NOTE** – P.O. Box is not acceptable for the address.

**City:** Enter the city where the service station/retail outlet is located.

**Product Code:** Enter the product code of each product type that you will maintain at the service station/retail outlet.

**Storage Capacity (gallons):** Enter the total number of gallons that can be held at the service station/retail outlet.

### **Section Q – Bonding Requirements**

**Check the applicable box:** See Bond Requirements chart on page 4.

### **Section R – Pre-Collection Agreement**

***Permissive Suppliers must complete this section.***  
**Authorized Representative's Name:** Enter the name of person authorized to sign this agreement.

**Title:** Enter the title of the person authorized to sign this agreement.

**Authorized Representative's signature and date:**  
*Authorized Representative* – Sign and date in the spaces provided.

**Telephone Number/Fax Number/E-mail:** Enter the authorized representative's telephone number, fax number, and e-mail address, if applicable.

### **Section S – Certification**

**All applicants must complete this section**

**Authorized Representative's Name:** Enter the name of person authorized to sign this application.

**Title:** Enter the title of the person authorized to sign this application.

**Authorized Representative's signature and date:**  
*Authorized Representative* – Sign and date the application in the spaces provided.

**Telephone Number/Fax Number/E-mail:** Enter authorized representative's telephone number, fax number, and e-mail address, if applicable.

## **PLEASE MAIL COMPLETED LICENSE APPLICATION TO:**

WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
FUEL TAX ADMINISTRATION UNIT  
PO BOX 2991  
CHARLESTON, WV 25330-2991

Motor Fuel Excise Tax Forms and Licensee List can be accessed on the Internet at:

<http://tax.wv.gov/Business/MotorFuel/Pages/MotorFuelTax.aspx>

## License Type Chart

Use this chart to determine the type of license that you are required to obtain

LICENSE TYPE	DEFINITION
<b>Blender</b>	A person who produces blended motor fuel outside the bulk transfer/terminal system.
<b>Distributor</b>	A person who acquires motor fuel from a licensed supplier, permissive supplier, or another licensed distributor for subsequent sale or use.
<b>Exporter</b>	A person that exports motor fuel from this state. The seller is the exporter of motor fuel delivered out-of-state by or for the seller, and the purchaser is the exporter of motor fuel delivered out-of-state by or for the purchaser.
<b>Importer</b>	A person that imports motor fuel into this state. The seller is the importer for motor fuel delivered into the state from outside this state by or for the seller, and the purchaser is the importer for motor fuel delivered into this state from outside this state by or for the purchaser.
<b>Motor Fuel Transporter</b>	A person who transports motor fuel outside the bulk transfer/terminal system by means of a transport vehicle, railroad tank car, or a marine vessel.
<b>Supplier/Refiner</b>	A person who is subject to the general taxing jurisdiction of this state, is registered under Section 4101 of the Internal Revenue Code for transactions in motor fuel in the bulk transfer/terminal distribution system, and one of the following: (A) A position holder in motor fuel in a terminal or refinery in this state and may concurrently also be a position holder in motor fuel in another state, or (B) A person who receives motor fuel in this state pursuant to a two-party exchange. A terminal operator shall not be considered a supplier based solely on the fact that the terminal operator handles motor fuel consigned within a terminal.
<b>Terminal Operator</b>	A person, who owns, operates or otherwise controls a terminal.
<b>Alternative Fuel Bulk End User</b>	A person who maintains storage facilities for alternative fuel and uses part or all of the stored fuel to operate a motor vehicle.
<b>Producer/Manufacturer</b>	A person who produces, refines, blends, distills, manufacturers or compounds motor/fuel alternative fuel.
<b>Provider of Alternative Fuel</b>	A person who does one or more of the following: acquires alternative fuel for sale or delivery to an alternative-fuel bulk end user or an alternative-fuel retailer; maintains storage facilities for alternative fuel including alternative-fuel home refueling infrastructures and alternative-fuel commercial refueling infrastructures, part or all of which the person uses or sells to someone other than an alternative-fuel bulk and end user or an alternative-fuel retailer to operate a highway vehicle; imports alternative fuel into this state by a means other than the usual tank or receptacle connected with the engine of a highway vehicle for use by that person to operate a highway vehicle.
<b>Retailer of Alternative Fuel</b>	A person who maintains storage facilities, including alternative-fuel vehicle commercial refueling.
<b>PERSONS WHO MAY CHOOSE TO BE LICENSED</b>	
<b>Permissive Supplier (Must complete Section R – Tax Pre-Collection Agreement)</b>	A person who may not be subject to the taxing jurisdiction of this state, but who meets both of the following requirements: (A) Is registered under Section 4101 of the Internal Revenue Code for transactions in motor fuel in the bulk transfer/terminal system; and (B) a position holder in motor fuel only located in another state or a person who receives motor fuel only in another state pursuant to a two-party exchange. <i>Provided</i> , That a person is classified as a supplier if it has or maintains, occupies or uses, within this state, directly or by a subsidiary, an office, distribution house, sales house, warehouse, or other place of business, or any agent (by whatever name called) operating within this state under the authority of the supplier or subsidiary.

### BOND REQUIREMENTS

Note: The Tax Commissioner has the discretion to require a bond or to increase a bond. The taxpayer has 30 days to comply after notice.

License	Cash or Continuous Surety Bond Amount	
	Minimum – the greater of:	Maximum
Supplier, Permissive Supplier, Terminal Operator	\$100,000.00 or 3 month's tax.	\$2 million
Importer, not Supplier, not bulk, not Permissive Supplier, no WV tax collected	\$100,000.00 or 3 month's tax.	\$2 million
Importer, supplier, bulk, permissive supplier, WV tax collected	\$2,000.00 or 3 month's tax.	\$300,000
Exporter	\$2,000.00 or 3 month's tax.	\$300,000
Blender	\$2,000.00 or 3 month's tax.	\$300,000
Distributor	\$2,000.00 or 3 month's tax.	\$300,000
Transporter	No bond	
Alternative fuel bulk end-user, provider of alternative fuel, a retailer of alternative fuel.	No bond; bond may be required in case of failure to comply.	
Producer or manufacturer	No bond; bond may be required in case of failure to comply.	
<b>Alternative Bond</b>		
Proof of Financial Responsibility:	Proof of \$5 million net worth.	
	Proof of \$2.5 million net worth reduces bond 50%.	
	Proof of \$1.25 million net worth reduced bond 25%.	
<p><b>In lieu of cash bond, continuous surety bond, or proof of financial responsibility</b>, applicant with a good filing record of 18 months shall be granted a waiver upon application and approval. Go to <a href="http://tax.wv.gov">tax.wv.gov</a> and complete form GSR-01 – Request for Statement of Good Standing. If a licensee, who has been granted a waiver, violates any provision of WV Code '11-14C-1 et seq., the licensee shall file the applicable bond.</p>		