

## FUEL OR TAX INFORMATION

### WHO MUST REGISTER?

Businesses or individuals that must have a license under Vermont Statute (23 V.S.A. § 3002 & § 3101), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

**Commissioner** - means the Commissioner of Motor Vehicles or any officer or employee of the Department duly authorized by him or her to perform the functions mentioned or described in this chapter.

**Dealer** - means any person who sells or delivers fuel into the fuel supply tanks of motor vehicles owned or operated by others.

**Distributor** - Any person, firm, or corporation who imports or causes to be imported gasoline or other motor fuel for use, distribution, or sale within the State, or any person, firm, or corporation who produces, refines, manufactures, or compounds gasoline or other motor fuel within the State for use, distribution, or sale.

**Fuel** - means clear diesel fuel that has not been dyed in accordance with 26 U.S.C. § 4082 or § 211(l) of the Clean Air Act and any blend of undyed diesel and other

fuel used or suitable for use for the generation of power to propel motor vehicles.

**Gasoline or Motor Fuel** - shall not include the following: kerosene, clear or undyed diesel "fuel" as defined in § 3002, "railroad fuel" as defined in § 3002, aircraft jet fuel, or natural gas in any form. Except for "railroad fuel" taxed under § 3003, the taxation or exemption from taxation of dyed diesel fuel is not addressed under 23 V.S.A.

**Motor Bus** - means any motor vehicle with a seating capacity of more than 20 persons.

**Motor Truck** - means a motor vehicle designed primarily for the transportation of property and goods, and not primarily for the transportation of passengers.

**Motor Vehicle** - means any self-propelled vehicle using motor fuel on the public highways and registered or required to be registered for operation on these highways.

**Railroad Fuel** - means diesel fuel and any blend of diesel and other fuel used or suitable for use for the generation of power to propel a railroad train.

**Use** - means the consumption of fuel by a user to propel motor vehicles on the highways of the State.

**User** - means any person who uses fuel to propel a motor vehicle, owned or operated by him, upon the highways of this State. The term shall also include a lessor rental or leasing company when the lessor leases motor vehicles without drivers to a lessee under a contract where cost of fuel is included in lease payments and the lessor purchases fuel and maintains records of fuel used and miles travelled by such leased vehicles. In all other cases, upon application by either the lessor or lessee, the Commissioner will determine and approve the reporting and tax payment procedure to be used; provided, however, that the lessor and lessee shall be jointly and severally liable for the payment of the tax in any event.

1. Identification Number (FEIN/SSN/ITIN) \_\_\_\_\_
2. Vermont Personal Identification Number (PID) \_\_\_\_\_
3. Business Name \_\_\_\_\_ Phone No. \_\_\_\_\_
4. Trade Name, D.B.A. or A.K.A. \_\_\_\_\_ Phone No. \_\_\_\_\_
5. Contact Person \_\_\_\_\_ Phone No. \_\_\_\_\_
6. Contact Email Address \_\_\_\_\_
7. Type and Legal Organization: (Please check only one)  
 Business     Sole Proprietorship
8. Principal Business Location Address (cannot be a post office box)  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ US Zip Code \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_
9. Mailing address  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ US Zip Code \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_
10. Would your company like to receive electronic notifications?  
 YES     NO
11. Corporation Information (if applicable)  
A) License Applicant: Date of Incorporation \_\_\_\_\_ if filing as a corporation, list the state in which you are incorporated: \_\_\_\_\_. List other states where your corporation has operated or is operating:  
\_\_\_\_\_  
\_\_\_\_\_  
B) Parent Corporation (if applicable) FEIN \_\_\_\_\_  
Parent Corporation Name \_\_\_\_\_  
Parent Corporation Address \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ US Zip Code \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

Sample Use Do Not Use

12. **Personnel/Partner Information:** Full name, social security number (SSN)\*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name \_\_\_\_\_ SSN/FEIN \_\_\_\_\_  
Phone \_\_\_\_\_ Email address \_\_\_\_\_

B) Name \_\_\_\_\_ SSN/FEIN \_\_\_\_\_  
Phone \_\_\_\_\_ Email address \_\_\_\_\_

C) Name \_\_\_\_\_ SSN/FEIN \_\_\_\_\_  
Phone \_\_\_\_\_ Email address \_\_\_\_\_

D) Name \_\_\_\_\_ SSN/FEIN \_\_\_\_\_  
Phone \_\_\_\_\_ Email address \_\_\_\_\_

13. **Carrier Information**

A) Do you transport petroleum products/fuels over the highways of Vermont?  YES  NO if "NO," list carriers used to transport fuel. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Answer all questions. DO NOT leave any blank.**

14. **Fuel Storage Information**

A) Do you have a through-put agreement?  YES  NO

B) Do you deliver fuel directly to retail locations?  YES  NO

15. **Do you export fuels from Vermont?**

YES  NO

16. **Do you blend products for use as motor fuel, diesel fuel, or aviation fuel?**

YES  NO

17. **Blender Information**

A) Do you produce biodiesel fuel from vegetable or animal oils or fats?  YES  NO

B) Do you import biodiesel fuel into Vermont?  YES  NO

C) Do you blend biodiesel fuel with petroleum diesel?  YES  NO

D) Do you sell biodiesel fuel or biodiesel blends?  YES  NO

18. **Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane?**

YES  NO

19. **Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices?** If yes, how many locations do you own or operate? \_\_\_\_\_

YES  NO

**SECTION 1 – CHECK THE BOX THAT APPLIES**
 **Initial enrollment** (Complete all sections)

 **Bank change** (sections 2, 5, & 6)

 **Change in filing or payment method** (sections 2, 4, 5, & 6)

 **Contact information change** (sections 2, 3, & 6)

If you wish to enroll for multiple taxes or accounts, you must use a **separate form** for each one **or** enroll online at [cvo.vermont.gov](http://cvo.vermont.gov). The online application allows you to enroll for all taxes at one time.

**SECTION 2 – BUSINESS INFORMATION**

Business entity name	Type of tax ( <b>Note: Only 1</b> tax type per form)
FEIN/SSN*	Tax account/certificate number (if different from FEIN/SSN)

\* The disclosure of your social security or federal identification number is mandatory, is solicited by the authority granted by 42 U.S.C. §405(c)(2)(C) and/or 666(a)(13) and will be used by the Department of Motor Vehicles in the administration of motor vehicle, tax and child support laws, to identify individuals affected by such laws.

**SECTION 3 – CONTACT INFORMATION**

Electronic Payment Contact Person's Information		Electronic Return Contact Person's Information	
Name		Name	
Mailing address		Mailing address	
City/State/ZIP		City/State/ZIP	
Telephone number (include area code)	Fax number (include area code)	Telephone number (include area code)	Fax number (include area code)
E-mail address		E-mail address	
Contact is a: <input type="checkbox"/> company employee <input type="checkbox"/> non-related tax preparer		Contact is a: <input type="checkbox"/> company employee <input type="checkbox"/> non-related tax preparer	
If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):		If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):	
If reemployment (RT) agent, provide RT Agent Number		If reemployment (RT) agent, provide RT Agent Number	

**SECTION 4 – FILING/PAYMENT METHOD SELECTION AND DESCRIPTIONS**

**ACH - Debit (e-check)** is the action taken when the Department's bank withdraws a tax payment from the taxpayer's bank account upon payer's request; the taxpayer's account is **debited**.

**ACH - Credit** is the action taken when the taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is **credited**. This is not a credit card payment.

 Electronically File

 Electronically Pay (select one);  ACH Debit (e-check) or  ACH Credit

**Section 5 – Banking Information (not required for ACH-Credit)**

Bank Name \_\_\_\_\_

ABA Routing/Transit No.

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Bank Account No. \_\_\_\_\_

Account Type

Business Checking

Personal Checking

Business Savings

Personal Savings

**Note:** Due to federal security requirements, we cannot process international ACH transactions. If any portion of the money used in payments you will make will come from financial institutions located outside of the US or its territories for the purpose of funding these payments, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

**SECTION 6 – ENROLLEE AUTHORIZATION AND AGREEMENT**

This is an Agreement between the Vermont Department of Motor Vehicles, hereinafter “DMV,” and the business entity named herein, hereinafter “the Enrollee,” entered into according to the provisions of the Vermont Statutes (V.S.A.) and the Vermont Administrative Procedures Act (APA).

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the DMV to file tax returns and reports, make tax and fee payments, and transmit remittances to the DMV electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this enrollment.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected, I hereby authorize the DMV to present debit entries into the bank account referenced at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

\_\_\_\_\_  
Signature\_\_\_\_\_  
Title\_\_\_\_\_  
Date\_\_\_\_\_  
Print Name\_\_\_\_\_  
Telephone Number\_\_\_\_\_  
Second signature (if dual signature account)\_\_\_\_\_  
Title\_\_\_\_\_  
Date

**Most change/update requests can be made online if you are already enrolled and have your user information.**

DEPARTMENT OF MOTOR VEHICLES  
Agency of Transportation  
dmv.vermont.gov

120 State Street  
Montpelier, Vermont 05603-0001  
802.828.2070  
888-99-VERMONT

**Bond No.** \_\_\_\_\_

This agreement is entered into \_\_\_\_\_, as principal, and \_\_\_\_\_, as Surety.

The principal has applied to the Commissioner of Motor Vehicles of Vermont for a license to engage in business as a Fuel Distributor, beginning on \_\_\_\_\_ 20\_\_\_\_. If the Commissioner of Motor Vehicles grants this application, the Principal agrees to render all reports and pay all taxes, penalties and fines provided in 23 V.S.A.

If the Principal fails to render any report or pay tax, penalty or fines required under 23 V.S.A. Subchapter 1 of Chapter 28, as amended from time to time, the Principal and Surety jointly and separately bind themselves, their heirs, executors, administrators and successors to pay to the State of Vermont and/or the Commissioner of Motor Vehicles of Vermont up to the amount of \$ \_\_\_\_\_ for each year, or fraction thereof, that this agreement remains in effect.

All obligations under this agreement shall commence when the agreement is signed by the Principal and Surety and shall cease at midnight on December 31, 20\_\_\_\_, except as to any liability that has accrued to that time.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_,  
County of \_\_\_\_\_ and State of \_\_\_\_\_.

\_\_\_\_\_  
**Witness**

\_\_\_\_\_  
**Principal**

\_\_\_\_\_  
**(Seal)**

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_,  
County of \_\_\_\_\_ and State of \_\_\_\_\_.

\_\_\_\_\_  
**Witness**

\_\_\_\_\_  
**Surety**

By: \_\_\_\_\_

Attorney-In-Fact

(Seal)

## **BOND REQUIREMENTS**

Distributors are required to submit a surety bond with their Fuel Tax License Application or Renewal on an annual basis. The amount of the surety bond will be reviewed annually. The minimum bond amount required shall be sum of the highest two months' payment during the preceding year or \$1,000.00, whichever is greater, but in no case shall it exceed \$700,000.00. For new licenses, the bond amount shall be based on an estimate for the tax liability for a two month period.

The bond amount as established above shall be increased whenever the Commissioner deems it necessary to protect the revenues of the State. In addition, if payment and reports are delinquent for more than ten days for more than one reporting period in a calendar, the bond amount shall be increased to be the sum of the tax liability for the highest four months of the calendar year.

A hearing can be requested with the Commissioner for release or reduction of the bond amount. The distributor must have complied with all licensing and reporting requirements for at least three consecutive years. If the Commissioner determines that a release or reduction will not unreasonably jeopardize State revenues, the request shall be granted. The Commissioner can reimpose or increases a bond if determined the State revenues will be jeopardized.

If the release or reduction of a bond is granted, the distributor shall submit financial statements on an annual basis. The distributor shall present a report on financial position to include an income statement, balance sheet and statement of changes in financial condition. The financial statements shall be reviewed by a Certified or Registered Public Accountant and will be the result of a "review of financial statement" as defined by the American Institute of Certified Public Accountants (AICPA) – a compilation is not acceptable.

Any surety bond on a bond furnished by the distributor shall be discharged from any liability to the State accruing on the bond after expiration of sixty (60) days from the date the surety shall have filed with the Commissioner a written request to be released and discharged, but the surety shall not be released or discharged from liability already accrued or which shall accrue before the expiration of the sixty (60) day period. The Commissioner, upon receipt of the request, shall promptly notify by mail the licensee who furnished the bond. Unless the licensee, prior to the expiration of the sixty (60) day period, files a new bond satisfactorily to the Commissioner, the Commissioner shall revoke the license.