

Motor Fuel Tax License Application

PART 1: IDENTIFYING INFORMATION

1. Type of Ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Domestic Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Trust/Estate <input type="checkbox"/> LLC (Limited Liability Corporation) <input type="checkbox"/> S. Corporation <input type="checkbox"/> LLP (Limited Liability Partnership)		If a corporation or LLC, State of Incorporation
		Date Incorporated
		Corporate or LLC Number (if applicable)
2. Legal Name		3. Federal Employer Identification Number (FEIN), TR, or ME Number
4. Trade Name (DBA)	5. Business Telephone Number	6. Business Fax Number
7. Legal Address (Street, PO Box, City, State, ZIP Code)		8. Mailing Address (Street, PO Box, City, State, ZIP Code)
9. Physical Location of Business (Not PO Box)	10. Licensing Contact (name, telephone no., fax no., e-mail)	11. Tax Preparer Contact (name, telephone no., fax no., e-mail)

PART 2: OWNERSHIP INFORMATION

Lines 12-14 must be completed for each corporate officer, principal, partner or owner. Attach additional sheet(s) if necessary.

A. Title	B. Full Name (first, middle, last)	C. Residence Address (Street, City, State, ZIP)	D. Residence Telephone Number	E. Social Security Number
12.				
13.				
14.				
15. Foreign Corporations: Name and Complete Address of Resident Agent			FEIN of Resident Agent	
			Telephone Number of Resident Agent	
16. Date Motor Fuel Operations began in Michigan			17. Anticipated effective date of license(s) (MM/DD/YYYY)	

18. This form must be signed by the owner, two partners or two corporate officers responsible for filing returns and making tax payments. I declare under penalty of perjury, that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge, it is true and complete.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
19a. License Type		19b. License Fee	

Mail completed applications to:
Michigan Department of Treasury
Special Taxes Division
PO Box 30474
Lansing, MI 48909

TREASURY USE ONLY

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20. Do you hold a Federal 637 registration under section 4101 of the Internal Revenue Act? Yes No

If yes, enter your Federal 637 number and activity letter (attach a copy of your registration letter): _____

<p>21. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving motor fuel or any tax issues?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, explain: _____</p>	<p>22. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business had a motor fuel license revoked or refused for issuance or renewal in the State of Michigan or another state or foreign jurisdiction?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, explain: _____</p>
<p>23a. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another name in Michigan?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Account Number (FEIN, TR, ME): _____</p>	<p>23b. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed in another state?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>State: _____</p> <p>Account Number (FEIN, TR, ME): _____</p>

PART 3: STORAGE/INVENTORY

24. Will you maintain bulk fuel storage facilities that are not part of a federally registered terminal or refinery? Yes No If Yes Owned? Leased?

Total Fuel Storage in Gallons:	Gasoline (including Ethanol blend)	Clear Diesel (including Biodiesel blend)	Dyed Diesel (including Biodiesel blend)	Aviation Fuel	Unblended Biodiesel (B100)	Unblended Ethanol
In Michigan						
Outside Michigan						

Address and storage capacity for each storage location (Attach additional sheet(s) if necessary).

Receipts

25. From whom will you purchase fuel and which fuel types will you purchase? List below all companies by name, federal identification number, location, and product codes, including dyed diesel (Attach additional sheet(s) if necessary).

Name	FEIN	Location (City, State/Province, Country)	Product Code

Disbursements

26. Will you sell dyed diesel fuel for taxable purposes? Yes No

If yes, identify purchaser and explain: _____

Company Name	FEIN	Address	City, State, ZIP

PART 4: CARRIER INFORMATION (Pipeline or Marine Vessel moving fuel above the terminal rack.)

27. Will you be a shipper of record on one of the commercial pipelines serving the State of Michigan? Yes No

If yes, name of pipeline	FEIN
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28. a. Will you own or operate a commercial pipeline serving Michigan? Yes No If yes, operating as _____
 b. Will you own or operate a marine vessel serving Michigan? Yes No If yes, operating as _____

PART 5: REFINER INFORMATION

Biofuels

29a. Will you produce fuel-grade ethanol or biodiesel? Yes No
 29b. Will you disburse fuel-grade ethanol or biodiesel from a rack? Yes No
 30a. Will you produce another type of biofuel capable of powering a motor vehicle? Yes No
 30b. Will you disburse that fuel from a rack? Yes No

If yes, please attach statement explaining.

31. Provide address of production facility, fuel type and annual capacity.

Address	Fuel Type	Annual Capacity

Petroleum

32. Will you refine any petroleum products? Yes No

If yes, list address for each refinery (Attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control Number

33. Total gallons of product refined. Attach additional sheets if necessary.

Product	Estimated monthly gallons of petroleum products refined at your Michigan refinery(ies)	Estimated monthly gallons removed across the rack from refinery(ies) in Michigan

34. Are there terminals within 5 mles of your facility? Yes No

If yes, list each address (Attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control Number

PART 6: TERMINAL OPERATOR INFORMATION

Attach copies of Terminal Lease Agreements/Throughout Agreements. See instructions for acceptable criteria for agreements.

35. Will you own/operate terminals in the state of Michigan? Yes No If yes, how many? _____

36. Will you own/operate a terminal(s) in another state or country from which fuel will be delivered into Michigan? Yes No

37. Will Michigan destined fuel from terminals outside of Michigan be treated the same as fuel withdrawn from Michigan terminals? Yes No

38. Identify all terminals in Michigan, and all terminals in another state or country from which fuel will be delivered into Michigan. (Attach additional sheets if necessary).

Name & Terminal Control Number	Address	Storage Capacity	Out of state Terminals Method of delivery into Michigan

39. Identify position holders, by terminal, who own product in the terminals listed above. Terminal outside of Michigan need only identify position holders that disburse with a Michigan destination (Attach additional sheets if necessary).

Position Holder Name	FEIN	Terminal Control Number or Terminal Name and Address

40. Will you own/operate a refinery that distributes fuel from a rack? Yes No

Name	FEIN	IRS Terminal/Refinery Control Number(s) or Address

PART 7: SUPPLIER/PERMISSIVE SUPPLIER INFORMATION

Attach copies of Terminal Lease Agreements/Throughput Agreements. Please see instructions for acceptable criteria for agreements.

- 41. Will you own fuel products stored in terminals in Michigan? Yes No
- 42. Will you own fuel stored in production facilities in Michigan? Yes No
- 43. Will you import fuel grade ethanol into Michigan from another state or country? Yes No
- 44. Will you own fuel products stored in terminals in another state or country? Yes No

If yes:

- a. Will you **remove** fuel products **for your own delivery** into Michigan? Yes No
- b. Will you **sell** fuel products to **customers who will deliver** the fuel to Michigan? Yes No

45. Identify all owned or leased terminal storage in Michigan, and storage at out-of-state terminals from which fuel destined for Michigan will be withdrawn (including storage at a biofuel processing plant):

Owner or Terminal Operator	Address of IRS Terminal Control Number	Method of delivery into storage (Pipeline, Marine Vessel, Truck, Rail, Production)

PART 8: IMPORTER INFORMATION

46. If you import fuel grade ethanol into Michigan from another state or country, complete Part 7, line 43.

47. If you import fuel products, excluding ethanol, into Michigan from a Michigan licensed supplier at a terminal in another state, you must pay the Michigan excise tax to the supplier. A license is not required for this activity.

48. Will you import fuel products by tank wagon or railcar from a bulk storage in another state? Yes No

If yes, indicate the state from which you will import, the type of license for that state, and the fuel products. You must also attach a copy of your license for each state.

State	License Type	Products to be imported (see Form 4667 for a list of product codes)

49. Will you import fuel products from outside the United States? Yes No

- a. Bonded Importer – Required to submit a surety bond in an amount determined by the department, but not less than \$2,000,000 unless you are registered under IRS sec. 4101, in which case the bond may be reduced to no less than \$1,000,000.
- b. Occasional Importer – May be required to submit a surety bond in an amount determined by the department, but not to exceed \$2,000,000. Required to pay tax on imported products within 3 days of the earliest of entry into the country or receipt of the import verification number.

Indicate the country and/or province from which you will import, the type of fuel license you hold for that country/province, and the fuel products that you will import. You must also attach a copy of your license for each jurisdiction.

Country/Province	License Type	Products to be imported (see instructions for a list of product codes)

PART 9: EXPORTER INFORMATION

50. Will you export fuel products, including biodiesel, from the state of Michigan? Yes No If no, skip to Part 10.

Indicate the jurisdiction to which you will export, the type of fuel license you hold for that state or country/province, and the fuel products you will export. You must also attach a copy of your license for each jurisdiction.

Country/Province	License Type	Products to be exported (see Form 4667 for a list of product codes)

PART 10: BLENDER INFORMATION

Questions 51-54 only pertain to activity below the terminal rack.

- 51. Will you blend tax-paid fuel products with untaxed products?..... Yes No
- 52. Will you blend ethanol and gasoline to produce a gasoline product? Yes No
- 53. Will you blend biodiesel and petroleum diesel to produce a diesel product? Yes No
- 54. Will you add dye to biodiesel or a biodiesel/petroleum diesel blend? Yes No

PART 11: TRANSPORTER INFORMATION

55. Will you be **hired** to transport fuel into or out of the State of Michigan? Yes No

56. Indicate Method(s) of Transport Truck Rail Other: _____

IFTA Jurisdiction (if transporting by truck)	Account Number (if transporting by truck)
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PART 12: RETAIL DIESEL WATERWAYS INFORMATION

57. Will you sell diesel fuel into fuel supply tanks of watercraft?..... Yes No

PART 13: ALTERNATIVE FUEL DEALER INFORMATION

Alternative fuel includes but is not limited to, natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen, hydrogen compressed natural gas, or hythane. See instructions for definition of alternative fuel use.

- 58. Will you sell or use alternative fuel for motor vehicles that use Michigan highways?..... Yes No
- 59. Will you have alternative fuel storage from which both highway and non-highway fuel is disbursed?..... Yes No
- 60. Will you withdraw alternative fuel from the cargo tanks of trucks, trailers or semi-trailers for the operation of a motor vehicle? Yes No

Please provide all business locations that will operate under the alternative fuel dealer license. Attach additional sheets if necessary.

Location Street Address	Location City, State ZIP	Alternative Fuel Product Code

PART 14: ALTERNATIVE FUEL COMMERCIAL USER INFORMATION

Alternative fuel includes but is not limited to, natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen, hydrogen compressed natural gas, or hythane. See instructions for definition of alternative fuel use.

61. Are you a business that consumes or uses alternative fuel(s) that wasn't purchased or delivered? Yes No

Please provide locations of all alternative fuel metering devices that will be used. Attach additional sheets if necessary.

Location Street Address	Location City, State ZIP	Alternative Fuel Product Code

PART 15: LICENSE FEES

Carrier License (Pipeline, Barge, and Marine Vessel)

62. If you answered yes to item 28a or 28b, enter 0 here. There is no fee required for a carrier license

Terminal Operator License (including Refiners)

63. If you answered yes to item(s) 29a, 29b, 30a, 30b, 32, or 35, enter \$2000 here

64. If you answered yes to item 36 or 37, enter \$0 here

Supplier

65. If you answered yes to item(s) 41, 42, 43, or 44a, enter \$2000 here

Permissive Supplier

66. If you answered yes to item 44b, enter \$50 here

Importer

67. Tankwagon Operator Importer: If you answered yes to item 48, enter \$50 here.....

68. Bonded Importer: If you answered yes to item 49 and selected 49a, enter \$1000 here

69. Occasional Importer: If you answered yes to item 49 and selected 49b, enter \$1000 here.....

Exporter

70. If you answered yes to item 50, enter \$1000 here

Blender

71. If you answered yes to item(s) 51, 52, or 53, enter \$100 here

Transporter

72. If you answered yes to item 55, enter \$50 here

Retail Diesel Waterways

73. If you answered yes to item 57, enter \$50 here

Alternative Fuel Dealer

74. If you answered yes to item(s) 58, 59, or 60, enter \$500 here

Alternative Fuel Commercial User

75. If you answered yes to item 61 enter \$50 here

Documents to be submitted with Motor Fuel License Application

	Terminal Operator and Refiner	Supplier	Permissive Supplier	Importer	Blender	Exporter	Transporter	Retail Diesel Waterway License	Alternative Fuel Dealer/Commercial	Carrier
Form 3712, Motor Fuel Tax License Application.....	X	X	X	X	X	X	X	X	X	X
Form 3999, Trading Partner Agreement.....	X	X	X	X	X	X	X			X
Form 4099, Motor Fuel Electronic Filing Application	X	X	X	X	X	X	X	X		X
Form 4040, Motor Fuel EFT (EFT) Credit Application		Or Form 4041						Or Form 4041		
Form 4041, Motor Fuel EFT Debit Application		Or Form 4040						Or Form 4040		
Federal 637 Registration	X	X	X	X	If applicable					
Most Current Financial Statements	X	X	X	X	X				X	
Lease Agreements/Through-Put Agreements	X	X	X	X						
Copies of Licenses from other states or provinces.....				X		X				

Instructions for Completing Form 3712, Motor Fuel Tax License Application

Please provide requested identifying information and ownership information in parts one and two.

Please note that the signatures on item 18 must be that of the owner, two partners, or two corporate officers responsible for filing returns and making tax payments.

The fee in item 19 will be determined once the application is completed

Definition: Rack means a mechanism for delivering motor fuel into a railroad tank car, a transport truck, a tank wagon, the fuel supply tank of a marine vessel, or other means of transfer outside of the storage system.

PART 4: CARRIER INFORMATION

A Carrier operates a pipeline or marine vessel engaged in the business of transporting motor fuel above the terminal rack.

PART 5: REFINER INFORMATION

Refinery means a facility that produces motor fuel. Producers of ethanol and biodiesel must complete the biofuels section of Part 5. Refiners will be licensed as Terminal Operators.

PART 6: TERMINAL OPERATOR INFORMATION

A Terminal Operator owns, operates, or otherwise controls a terminal. A terminal is defined as a motor fuel storage and distribution facility that meets the following requirements:

- Is registered as a qualified terminal by the internal revenue service.
- Is supplied by pipeline or marine vessel.
- Has a rack from which motor fuel may be removed. All facilities in this state that produce motor fuel, including ethanol and biodiesel, and distribute the fuel from a rack are considered a terminal and shall obtain a terminal operator license

Agreements: Terminal Lease, Throughput, Position Holder; including agreements to store fuel at a biodiesel or ethanol processing plant. Agreements must include the following information:

1. Effective period of agreement, including a start date.
2. Products covered by the agreement.
3. Maximum gallons of storage that the position holder is allowed at any time.
4. Must specify that the facility will issue shipping papers as required, and that the position holder will provide all the required information necessary to issue correct shipping papers.
5. Facilities must be identified, including name, address, and Terminal Control Number.
6. Agreements must be signed.

PART 7: SUPPLIER/PERMISSIVE SUPPLIER INFORMATION

To become licensed as a Supplier, a company must meet the following requirements:

- Is subject to the general taxing jurisdiction of this state.
- Is registered under section 4101 of the Internal Revenue Code for motor fuel transactions within the bulk transfer/terminal distribution system.
- Is any one of the following:
 - 9 The position holder in a terminal or refinery in this state.
 - 9 Imports fuel grade ethanol into this state.
 - 9 Acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to a 2-party exchange.
 - 9 The position holder in a terminal or refinery outside Michigan, which imports it's own fuel into this state.

In addition, a Supplier license may be required for one of the following:

- produce alcohol or alcohol derivative substances in this state.
- produce alcohol or alcohol derivative substances for import into a terminal in this state.
- acquire alcohol or alcohol derivative substances immediately upon import that is:
 - 9 delivered by transport truck, tank wagon, rail car, or marine vessel, and
 - 9 delivered into a terminal or refinery or other storage facility that is not part of a terminal or refinery

Position Holders (owners of the fuel) at facilities that produce ethanol and biodiesel shall obtain a Suppliers License

A Permissive Supplier may not be subject to the taxing jurisdiction of this state but elects to collect and remit the tax imposed by the Motor Fuel Tax Act on fuel sold with a Michigan destination. A Permissive Supplier meets both of the following requirements:

- Is a position holder in a federally registered terminal located outside of this state, or a person who acquires from a position holder motor fuel in an out-of-state terminal that qualifies as a two-party exchange.
- Is registered under section 4101 of the Internal Revenue Code for motor fuel transactions within the bulk transfer/terminal distribution system.

PART 8: IMPORTER INFORMATION

Anyone importing fuel grade ethanol into the State of Michigan must be licensed as a Supplier.

An Importer license is not required to obtain fuel from a Michigan licensed Supplier at a terminal in another state.

A Tank Wagon Operator Importer license is required to import fuel from a bulk plant in another state by means of a tank-wagon. The fuel comes from a source other than a terminal such as a bulk storage facility.

Anyone importing fuel from another country, for delivery to a storage facility that is not a federally registered terminal, must be license as either a Bonded Importer, or an Occasional Importer. Methods of transport include a transport truck, tank wagon, pipeline, marine vessel.

PART 9: EXPORTER INFORMATION

An exporter removes fuel from the State of Michigan and delivers to a location outside of Michigan.

PART 10: BLENDER INFORMATION

Blenders of gasoline with ethanol or petroleum diesel fuel with biodiesel below the terminal rack are required to obtain a Blenders License. Suppliers and Permissive Suppliers who engage in this activity are also required to obtain a Blenders License. In addition, a Blender License is required for anyone who mixes motor fuel and another product not previously subject to the motor fuel tax, to create a product that can be used as motor fuel in a motor vehicle.

PART 11: TRANSPORTER INFORMATION

A transporter is hired to haul fuel into or out of this state. A Transporter License is not needed if the fuel is staying in Michigan or the transporter owns the fuel.

PART 12: RETAIL DIESEL WATERWAYS INFORMATION

A Retail Diesel Waterways License is required for sales made into the fuel supply tank of an end user's boat or marine vessel, or for a bulk delivery to an end user for use on the waterways.

PART 13: ALTERNATIVE FUEL DEALER INFORMATION

Alternative fuel includes but is not limited to, natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen, hydrogen compressed natural gas, or hythane.

An Alternative Fuel Dealer license is required for anyone in the business of selling alternative fuel at retail and uses alternative fuel in one of the following ways:

- Selling or delivering alternative fuel into a fuel supply tank of a motor vehicle, or exchanging or replacing of the fuel supply tank of a motor vehicle.
- Delivery of alternative fuel into storage, devoted exclusively to the storage of alternative fuel to be consumed in motor vehicles on the public roads or highways.
- Withdrawing alternative fuel from the cargo tank of a truck, trailer or semi-trailer for the operation of a motor vehicle on the public roads and highways of this state, whether used in vapor or liquid form.

PART 14: ALTERNATIVE FUEL COMMERCIAL USER INFORMATION

Alternative fuel includes but is not limited to, natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen, hydrogen compressed natural gas, or hythane.

An Alternative Fuel Commercial User license is required for:

A business enterprise or entity that uses alternative fuel as a consumer or end user to propel a motor vehicle on the public roads of this state that has not paid tax to an alternative fuel dealer.