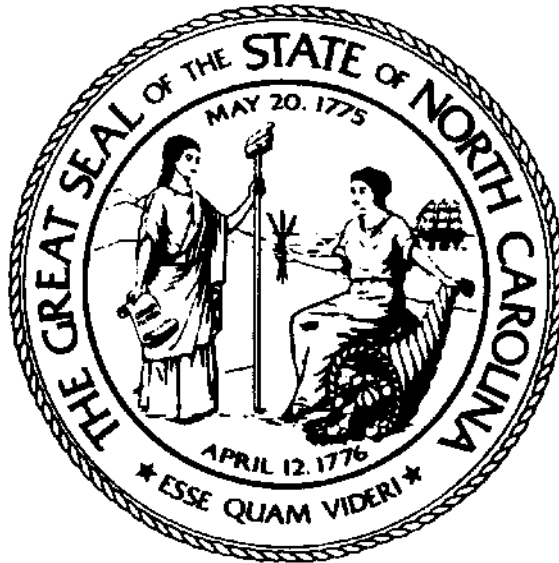
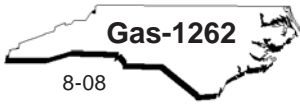


NORTH CAROLINA FUEL TAX APPLICATION



***Refiner
Terminal Operator
Supplier
Distributor
Importer
Exporter
Blender
Fuel Alcohol Provider
Biodiesel Provider
Alternative Fuel Provider
Retailer of Alternative Fuel
Bulk-end User of Alternative Fuel
Kerosene Distributor
Kerosene Supplier
Dyed Diesel Distributor
Transporter***



Motor Fuels Tax License Application

North Carolina Department of Revenue

Who Must Apply

Businesses storing, delivering, or selling fuel in North Carolina may be required to have a license under Chapter 105, Articles 36C, 36D, and Chapter 119, Article 3 of the North Carolina General Statutes. This application must be completed by any person engaging in or conducting business involving fuel in the State of North Carolina who is required to hold one or more of the following licenses: Refiner, Terminal Operator, Supplier, Distributor, Importer, Exporter, Blender, Fuel Alcohol Provider, Biodiesel Provider, Alternative Fuel Provider, Retailer of Alternative Fuel, Bulk End-user of Alternative Fuel, Kerosene Distributor, Kerosene Supplier, Dyed Diesel Distributor, and Transporter.

Important

If this business is a corporation, LLC, LLP, or located in another state or country, the following documents **must be included** with the application before it will be processed:

1. Copy of Articles of Incorporation,
2. LLC or LLP Operating Agreement,
3. Charter, and
4. Certificate of Authority To Do Business

*****Failure to include this documentation with your application will delay the processing of your license.*****

Bonds

The Motor Fuels Tax Division will accept surety bonds on Gas-1212, Motor Fuels Tax Liability Bond, executed by any surety company licensed to do business in North Carolina. A bond secured by an irrevocable letter of credit will be accepted provided that it is executed on Gas-1220, Motor Fuels Tax Irrevocable Letter of Credit, by a financial institution authorized to do business in North Carolina.

Bond forms are available in the back of this booklet or they may be obtained on the Department's website at www.dornrc.com.

Electronic Filing Mandate

Effective July 1, 2008 all returns with schedule data information are required to be filed electronically. There are two (2) options for electronic filing: EDI and web. EDI filing is available to taxpayers licensed as a supplier, terminal operator, or transporter. All returns are available to be filed on the web. The website for electronic filing is <http://www.dornrc.com/electronic/motorfuels.html>. Once licensed, an access code letter will be mailed to the licensee to provide access for electronic filing. Contact the Division at edicoordinator@dornrc.com to file a supplier, terminal operator, or motor fuels transporter return by EDI.

License Types

Refiner means any person who owns, operates or controls a facility used to process crude oil, unfinished oils, natural gas liquids, or other hydrocarbons into motor fuel and from which motor fuel may be removed by pipeline, vessel, or at a rack. In addition, a person who produces more than 6,000,000 gallons of fuel alcohol or biodiesel during a calendar year is classified as a refiner. **A refiner who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** [Gas-1207, Motor Fuels Refiner Return](#), is required to be filed by all refiners and is due by the 22nd day following the end of the month.

A bond in the amount of \$2,000,000 is required to obtain a refiner license.

Terminal Operator means a person who owns, operates or controls a motor fuel storage and distribution facility that has been assigned a terminal control number by the Internal Revenue Service, is supplied by pipeline or marine vessel, and from which motor fuel, jet fuel, or aviation gasoline may be removed at a rack. [Gas-1204, Monthly Terminal Operator Return](#), is required to be filed by all terminal operators and is due by the 22nd day following the end of the month. [Gas-1209, Annual Terminal Operator Return](#), is required to be filed by in-state terminal operators only and is due by February 14th of each year.

A bond in the amount of \$2,000,000 is required to obtain a terminal operator license.

Supplier means a position holder or a person who receives motor fuel pursuant to a two-party exchange and is required to collect and remit tax on motor fuel removed from a terminal/refinery rack. There are three types of supplier licenses: elective, permissive, and in-state only. The applicant is required to identify the license type based on their activity. **A supplier who**

transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter. Gas-1202, Motor Fuels Supplier Return, is required to be filed by all suppliers and is due by the 22nd day following the end of the month.

A bond in the amount of \$2,000,000 is required to obtain a supplier license.

Distributor means a person who acquires motor fuel from a supplier or from another distributor for subsequent sale. This license is optional for distributors who purchase motor fuel in North Carolina for distribution in the State. A distributor who purchases motor fuel from an elective or permissive supplier at an out-of-state terminal for import into North Carolina or purchases motor fuel from an elective or permissive supplier at an in-state terminal for export from North Carolina is required to obtain a distributor license. **A distributor who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Distributors may file Gas-1239, Bulk Plant Exporter Return, if exports are made from the bulk plant. Gas-1259, Motor Fuels Backup Tax Return, is required to be filed to report all motor fuel that was diverted to a state other than that which appears on the bill of lading. These returns are due by the 22nd day following the end of the month.

A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain a distributor license.

Importer means any person engaged in the practice of importing motor fuel. Motor fuel delivered into North Carolina from out-of-state by or for the seller constitutes an import by the seller. Motor fuel delivered into North Carolina from out-of-state by or for the purchaser constitutes an import by the purchaser. There are three types of importers: Bonded, Occasional and Tank wagon. **A bonded importer** is a person, other than a supplier, who imports motor fuel removed from a terminal located in another state for which that state does not require the seller of the fuel to collect motor fuel tax on the removal either at that state's rate or the rate of the destination state; or the supplier is neither elective nor permissive. An **occasional importer** is any of the following: a distributor that imports motor fuel on an average basis of no more than once a month, a bulk-end user that acquires motor fuel for import from a bulk plant and is not required to be licensed as a bonded importer, or a distributor that imports motor fuel for use in a race car. A **tank wagon importer** is a person who imports, by means of a tank wagon only, motor fuel that is removed from a terminal or a bulk plant located in another state. **An importer who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1219, Motor Fuels Importer Return, is required to be filed by all importers. This return is due by the 22nd day following the end of the month for Bonded Importers and Tank Wagon Importers. Occasional Importers must file this return by the 3rd day following the end of the month.

A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain an occasional or tank wagon importer license. A bond in the amount of \$2,000,000 is required to obtain a bonded importer license.

Exporter means any person engaged in the practice of exporting motor fuel. Motor fuel delivered out-of-state by or for the seller constitutes an export by the seller. Motor fuel delivered out-of-state by or for the purchaser constitutes an export by the purchaser. **An exporter who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** There are no reporting requirements for this license type.

There are no bonding requirements for obtaining an exporter license.

Blender means any person who produces a mixture composed of gasoline or diesel fuel and another liquid, other than an additive, that can be used as a fuel in a highway vehicle. The commingling of products during transportation in a pipeline is not considered blending. **A blender who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1260, Blender Return, is required to be filed by all blenders and is due by the 22nd day following the end of the month.

A bond is required for a blender license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.

Fuel Alcohol Provider means a person who either produces an average of no more than 500,000 gallons of fuel alcohol per month during a calendar year, or a person who imports fuel alcohol outside the terminal transfer system by means of a marine vessel, a transport truck, a railroad tank car, or a tank wagon. **A fuel alcohol provider who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1264, Fuel Alcohol Provider Return, is required to be filed by all fuel alcohol providers and is due by the 22nd day following the end of the month.

A bond is required for a fuel alcohol provider license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.

Biodiesel Provider means a person who either produces an average of no more than 500,000 gallons of biodiesel per month during a calendar year, or a person who imports biodiesel outside the terminal transfer system by means of a marine vessel, a transport truck, a railroad tank car, or a tank wagon. **A biodiesel provider who transports any motor fuel for hire by means of a transport truck must also obtain a license as a Motor Fuel Transporter.** Gas-1264, Biodiesel Provider Return, is required to be filed by all biodiesel providers and is due by the 22nd day following the end of the month.

A bond is required for a biodiesel provider license only if the applicant's average expected annual tax liability is at least \$2,000. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.

Alternative Fuel Provider means any person who does one or more of the following:

1. Acquires alternative fuel for sale or delivery to a bulk end user or a retailer;
2. Maintains storage facilities for alternative fuel, part or all of which the person uses or sells to someone other than a bulk end-user or a retailer to operate a highway vehicle;
3. Sells alternative fuel and uses part of the fuel acquired for sale to operate a highway vehicle by means of a fuel supply line from the cargo tank of the vehicle to the engine of the vehicle; or,
4. Imports alternative fuel to 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.

Gas-1252, Alternative Fuels Provider Return, is required to be filed by all alternative fuel providers and is due by the 22nd day following the end of the month.

A bond in the amount of two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000, is required to obtain an alternative fuel provider license.

Retailer of Alternative Fuel means a person who maintains storage facilities for alternative fuel and who sells the fuel at retail or dispenses the fuel at a retail location to operate a highway vehicle. Gas-1258, Retailer of Alternative Fuels Return, is required to be filed by all retailers of alternative fuel and is due by the last day of the month following the end of the quarter.

A bond is required for a retailer of alternative fuel license only if the applicant intends to store highway and nonhighway alternative fuel in the same storage facility. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.

Bulk End-user of Alternative Fuel means a person who maintains storage facilities for alternative fuel and uses part or all of the stored fuel to operate a highway vehicle. Gas-1254, Bulk End-user of Alternative Fuels Return, is required to be filed by all bulk end-users of alternative fuel and is due by the last day of the month following the end of the quarter.

A bond is required for a bulk end-user of alternative fuel license only if the applicant intends to store highway and nonhighway alternative fuel in the same storage facility. When a bond is required, the bond amount is two times the average monthly motor fuel tax liability, minimum \$2,000 maximum \$500,000.

Kerosene Distributor means any person who acquires kerosene from any of the following licensees for subsequent sale:

1. A supplier required to be licensed under Article 36C,
2. A kerosene supplier, or
3. Another kerosene distributor.

There are no reporting requirements for this license type.

The amount of bond required of a kerosene distributor licensed under G.S. 119-15.1 is based on the kerosene distributor's average monthly taxable sales and use of kerosene in North Carolina as follows:

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

Kerosene Supplier means any person who does either of the following:

1. Supplies both kerosene and motor fuel and is required to be licensed under Article 36C, or
2. Maintains storage facilities for kerosene to be used to fuel an airplane and is not required to be licensed as a supplier under Article 36C.

Gas-1288, Kerosene Supplier Return, is required to be filed by all kerosene suppliers and is due by the 22nd day following the end of the month.

The amount of bond required of a kerosene supplier licensed under G.S. 119-15.1 is based on the kerosene supplier's average monthly taxable sales and use of kerosene in North Carolina as follows:

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

Dyed Diesel Fuel Distributor means any person who acquires dyed diesel fuel from either of the following:

1. A person who is not required to be licensed under Article 36C and who maintains storage facilities for dyed diesel fuel to be used for nonhighway purposes, or
2. Another dyed diesel fuel distributor.

Gas-1219, Motor Fuels Importer Return, is required to be filed by all dyed diesel fuel distributors who import dyed diesel fuel into North Carolina. This return is due by the 22nd day following the end of the month and should be reported on a Tank Wagon Importer Return.

The amount of bond required of a dyed diesel fuel distributor licensed under G.S. 119-15.1 is based on the dyed diesel fuel distributor's average monthly taxable sales and use of dyed diesel in North Carolina as follows:

From	1 to	60,000	gallons per month	\$	500
From	60,001 to	100,000	gallons per month		1,000
From	100,001 to	300,000	gallons per month		2,500
From	300,001 to	600,000	gallons per month		5,000
From	600,001 to	900,000	gallons per month		7,500
From	900,001 to	1,200,000	gallons per month		10,000
From	1,200,001 to	1,500,000	gallons per month		12,500
From	1,500,001 to	1,800,000	gallons per month		15,000
From	1,800,001 to	2,000,000	gallons per month		17,500
From	2,000,001 and over		gallons per month		20,000

Transporter means any person who engages in the business of transporting reportable petroleum products for hire by pipeline, marine vessel, railroad tank car, or transport truck. All movements of fuel, whether interstate or intrastate, must be reported. Please note: Transporting reportable petroleum products by means of a tank wagon is not required to be reported on the transporter return. **Gas-1301, Motor Fuels Transporter Return**, is required to be filed by all motor fuel transporters and is due by the 22nd day following the end of the month.

There are no bonding requirements for obtaining a transporter's license.

Registration Application
Motor Fuel Tax License
North Carolina Department of Revenue

Part 1. Identifying Information

1. Type of Ownership: Proprietorship C Corp. S Corp. LLC Partnership LLP Fiduciary Other(*Identify*) _____
 If a corporation or LLC, State of Incorporation _____ Date _____ Corporate or LLC Number _____

Attach copy of Articles of Incorporation, LLC or LLP Operating Agreement, Charter and Certificate of Authority To Do Business

2. Legal Name _____

3. Trade Name (DBA Name) _____

4. Business Location (Not P.O. Box Number) Street _____
 City _____ State _____ Zip Code _____ County _____

5. Mailing Address Street or P.O. Box _____
 City _____ State _____ Zip Code _____

6. Email Address _____

7. Location of Records Street _____
 City _____ State _____ Zip Code _____

8. Licensing Contact Name _____
 Telephone Number () _____ Fax Number () _____

9. Filing Contact Name _____
 Telephone Number () _____ Fax Number () _____

10. Preparer Mailing Address Name _____
 Street or P.O. Box _____
 City _____ State _____ Zip Code _____
 Email Address _____

11. Federal Employer's Identification Number (FEIN) -

Part 2. Ownership Information

Each corporate officer, principal, manager, partner or owner must complete the information requested below. If needed, attach additional sheet(s) to provide the information requested in this application.

(Fill in applicable circle for title) President Manager Member Partner Owner

1. Full Name (First, Middle, Last) _____

2. Residence Address (Street address, City, State, and Zip code) _____

3. Telephone (Residence) _____
 ()

4. Telephone (Business) _____
 ()

5. Social Security Number - -

6. Driver's License Number & State _____

I certify that, to the best of my knowledge, the information contained on Lines 1 through 6 is correct.

7. Signature (Recommended for companies not publicly traded) _____

(Fill in applicable circle for title) Vice-President Manager Member Partner Co-Owner

8. Full Name (*First, Middle, Last*)

9. Residence Address (*Street address, City, State, and Zip code*)

10. Telephone (*Residence*)
()

11. Telephone (*Business*)
()

12. Social Security Number
[] [] [] [] - [] [] - [] [] [] [] []

13. Driver's License Number & State

(Fill in applicable circle for title) Secretary Manager Member Partner

14. Full Name (*First, Middle, Last*)

15. Residence Address (*Street address, City, State, and Zip code*)

16. Telephone (*Residence*)
()

17. Telephone (*Business*)
()

18. Social Security Number
[] [] [] [] - [] [] - [] [] [] [] []

19. Driver's License Number & State

(Fill in applicable circle for title) Treasurer Manager Member Partner

20. Full Name (*First, Middle, Last*)

21. Residence Address (*Street address, City, State, and Zip code*)

22. Telephone (*Residence*)
()

23. Telephone (*Business*)
()

24. Social Security Number
[] [] [] [] - [] [] - [] [] [] [] []

25. Driver's License Number & State

26. List full name of directors (*Attach additional sheets if necessary.*)

Address (*Mailing address, City, State, and Zip code*)

27. List full name of shareholders with controlling interest in corporation

Address (*Mailing address, City, State, and Zip code*)

If there are 15 or less shareholders, all shareholders have a controlling interest. If there are more than 15 shareholders, shareholders with 5% or more ownership have a controlling interest.

28. 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 fuels?

Yes No **(If yes, please explain.)**

29. Name of bank or financial institution that you will use to pay the motor fuel tax:

Name _____ Bank Account Number _____

Street or P.O. Box _____

City _____ State _____ Zip Code _____

Telephone Number () _____ Fax Number () _____

30. List other business licenses or permits held by the corporation, LLC, partnership, or proprietorship

31. If your business is based in another state, list name, address, telephone number, and fax number of the North Carolina registered agent.

Name _____

Street or P.O. Box _____

City _____ State _____ Zip Code _____

Telephone Number () _____ Fax Number () _____

32. Indicate the states in which you do business.

33. Date business started in this state for which a license is requested.

--	--	--	--	--	--	--	--	--	--

34. Has the corporation, LLC, LLP, partnership, or proprietorship now or in the past conducted any other businesses using a DBA?

Yes No (If yes, please list DBA used.)

35. Does the corporation, LLC, LLP, partnership, or proprietorship own any property in this state?

Yes No (If yes, please describe.)

36. Does any officer, director, member, controlling shareholder, partner, or owner own or control any petroleum business which operates in this state or any other state (e.g., other refiners, suppliers, distributors, transportation company, retail outlets, terminal operations, etc.)?

Yes No (If yes, please explain.)

37. Does any officer, director, member, controlling shareholder, partner, or owner own or control any petroleum transport equipment which operates in this state or any other state?

Yes No (If yes, please explain.)

38. List any current or previous officer, director, member, controlling shareholder, partner, or owner of any entity who holds or has held, within the last seven years, a North Carolina motor fuel license.

Please provide the information requested to the right for each person listed.

State	Account Number	Relationship to account holder
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39. If business was acquired, from whom was it acquired?

List type of fuel and number of gallons in the storage tanks at the time of purchase. (Attach additional sheets if necessary.)

Propane		Aviation Gasoline		Low Sulfur Dyed Diesel	
Gasoline		Jet Fuel		Ethanol	
Dyed Kerosene		Undyed Kerosene		Methanol	
Alcohol		Low Sulfur Diesel		Undyed Biodiesel	
Gasohol		High Sulfur Dyed Diesel		Dyed Biodiesel	

Part 3. Business Operations Information

List the type(s) of license for which you are applying. Complete the section(s) below for license type(s) requested. (See instructions.)

Refiner License

List Federal 637 Number:

- Yes No
- Do you have any petroleum product refining capabilities? List each state. _____
 - List the locations of all refineries in North Carolina from which you intend to refine petroleum products. (Attach additional sheets if necessary.)

- Estimated monthly gallons of refined petroleum products disbursed from in-state refineries only.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Methanol	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Alcohol	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Propane	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Ethanol	<input type="text"/>	Undyed Biodiesel	<input type="text"/>

- Yes No
- Do you lease storage facilities in a terminal in North Carolina? Dyed Biodiesel
 - From whom and where do you lease the storage facilities? (Attach additional sheets if necessary.)

- Yes No
- Do you plan to import petroleum products into North Carolina?
 - Indicate the type of petroleum products imported into North Carolina.

<input type="radio"/> Gasoline	<input type="radio"/> Undyed Kerosene	<input type="radio"/> Aviation Gasoline	<input type="radio"/> Alcohol
<input type="radio"/> Low Sulfur Diesel	<input type="radio"/> Dyed Kerosene	<input type="radio"/> Ethanol	<input type="radio"/> Propane
<input type="radio"/> High Sulfur Diesel	<input type="radio"/> Jet Fuel	<input type="radio"/> Methanol	<input type="radio"/> Undyed Biodiesel
			<input type="radio"/> Dyed Biodiesel
 - Indicate the means of transport for this imported product.

<input type="radio"/> Seagoing Vessel/Barge	<input type="radio"/> Transport Truck	<input type="radio"/> Tank Wagon
<input type="radio"/> Pipeline	<input type="radio"/> Railroad Tank Car	<input type="radio"/> Other - Describe _____
 - List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

- Yes No
- Do you plan to export petroleum products out of North Carolina?
 - Indicate the type of petroleum products exported from this state.

<input type="radio"/> Gasoline	<input type="radio"/> Undyed Kerosene	<input type="radio"/> Aviation Gasoline	<input type="radio"/> Alcohol
<input type="radio"/> Low Sulfur Diesel	<input type="radio"/> Dyed Kerosene	<input type="radio"/> Ethanol	<input type="radio"/> Propane
<input type="radio"/> High Sulfur Diesel	<input type="radio"/> Jet Fuel	<input type="radio"/> Methanol	<input type="radio"/> Undyed Biodiesel
			<input type="radio"/> Dyed Biodiesel

Terminal Operator License

List Federal 637 Number:

- Yes No
- Do you own or operate a terminal in North Carolina?
 - Do you own or operate a terminal in another state from which petroleum products are delivered to North Carolina?
 - List the physical terminal address, along with the federal terminal control number (TCN), for each terminal selling petroleum product with a North Carolina destination. (Attach additional sheets if necessary.)

- List all position holders/suppliers owning product in your terminal(s). (Attach additional sheets if necessary.)

16. Indicate the type of petroleum products imported into North Carolina.

- | | | | |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Alcohol |
| <input type="radio"/> Low Sulfur Diesel | <input type="radio"/> Dyed Kerosene | <input type="radio"/> Ethanol | <input type="radio"/> Propane |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel | <input type="radio"/> Methanol | <input type="radio"/> Undyed Biodiesel |
| | | | <input type="radio"/> Dyed Biodiesel |

Supplier License

List Federal 637 Number:

Yes No 17. Do you lease storage facilities in a terminal in North Carolina?

18. From whom and where do you lease the storage facilities? *(Attach additional sheets if necessary.)*

Yes No 19. Do you plan to import petroleum products into North Carolina?

20. Indicate the type of petroleum products imported into North Carolina.

- | | | | |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Alcohol |
| <input type="radio"/> Low Sulfur Diesel | <input type="radio"/> Dyed Kerosene | <input type="radio"/> Ethanol | <input type="radio"/> Propane |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel | <input type="radio"/> Methanol | <input type="radio"/> Undyed Biodiesel |
| | | | <input type="radio"/> Dyed Biodiesel |

21. Indicate the means of transport for this imported product.

- | | | |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck | <input type="radio"/> Tank Wagon |
| <input type="radio"/> Pipeline | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |

22. List the states from which you import petroleum products and your license number in those states. *(Attach additional sheets if necessary.)*

23. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Methanol	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Alcohol	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Propane	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Ethanol	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
				Dyed Biodiesel	<input type="text"/>

Yes No 24. Do you plan to export petroleum products out of North Carolina?

25. Indicate the type of petroleum products exported from North Carolina.

- | | | | |
|--|---------------------------------------|---|--|
| <input type="radio"/> Gasoline | <input type="radio"/> Undyed Kerosene | <input type="radio"/> Aviation Gasoline | <input type="radio"/> Alcohol |
| <input type="radio"/> Low Sulfur Diesel | <input type="radio"/> Dyed Kerosene | <input type="radio"/> Ethanol | <input type="radio"/> Propane |
| <input type="radio"/> High Sulfur Diesel | <input type="radio"/> Jet Fuel | <input type="radio"/> Methanol | <input type="radio"/> Undyed Biodiesel |
| | | | <input type="radio"/> Dyed Biodiesel |

26. Indicate the means of transport for this exported product.

- | | | |
|---|---|--|
| <input type="radio"/> Seagoing Vessel/Barge | <input type="radio"/> Transport Truck | <input type="radio"/> Tank Wagon |
| <input type="radio"/> Pipeline | <input type="radio"/> Railroad Tank Car | <input type="radio"/> Other - Describe _____ |

27. List the destination states for exported petroleum products and the license number in those states. *(Attach additional sheets if necessary.)*

Yes No 28. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

29. What other types of operations will you be engaged in?

- | | | |
|--|--|--|
| <input type="radio"/> Exchanges | <input type="radio"/> Direct shipments | <input type="radio"/> Other - Describe _____ |
| <input type="radio"/> Sales on consignment | <input type="radio"/> Sell petroleum products | |
| <input type="radio"/> Operate service stations | <input type="radio"/> Trade petroleum products | |

30. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. *(Attach additional sheets if necessary.)*

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Supplier Election (Tax at the Rack)

Suppliers may elect to collect North Carolina's excise tax on imported fuel from out-of-state terminals. Once this election is made, suppliers must collect excise taxes on all reportable petroleum products removed from out-of-state terminals which reflect North Carolina as the destination state on the shipping documents.

31. Indicate the type of supplier license you are requesting.

_____ **Elective Supplier** is required to be licensed in North Carolina and elects to collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.

_____ **Permissive Supplier** is an out-of-state supplier that is not required to be licensed in North Carolina but elects to be licensed and collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.

_____ **In-State Only Supplier** is required to be licensed in North Carolina but does not elect to collect motor fuel excise tax on fuel imported from out-of-state terminals that have North Carolina as its destination.

Distributor License

List Federal 637 Number (If applicable):

Yes No 32. Do you maintain bulk storage facilities in North Carolina?

33. Where is your bulk storage located? _____

34. Fuel Storage Capacity: Above Ground _____ Below Ground _____

35. If no bulk storage facility is owned, explain storage arrangements. _____

Yes No 36. Do you plan to import petroleum products into North Carolina?

37. Indicate the type of petroleum products imported into North Carolina.

- Gasoline Undyed Kerosene Aviation Gasoline Alcohol
- Low Sulfur Diesel Dyed Kerosene Ethanol Propane
- High Sulfur Diesel Jet Fuel Methanol Undyed Biodiesel

38. Indicate the means of transport for this imported product.

- Seagoing Vessel/Barge Transport Truck Tank Wagon
- Pipeline Railroad Tank Car Other - Describe _____

39. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

40. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Methanol	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Alcohol	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Propane	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Ethanol	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
				Dyed Biodiesel	<input type="text"/>

Yes No 41. Do you plan to export petroleum products out of North Carolina?

42. Indicate the type of petroleum products exported from North Carolina.

- Gasoline Undyed Kerosene Aviation Gasoline Alcohol
- Low Sulfur Diesel Dyed Kerosene Ethanol Propane
- High Sulfur Diesel Jet Fuel Methanol Undyed Biodiesel

43. Indicate the means of transport for this exported product.

- Seagoing Vessel/Barge Transport Truck Tank Wagon
- Pipeline Railroad Tank Car Other - Describe _____

44. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)

Yes No 45. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

46. What other types of operations will you be engaged in?

- Exchanges Direct shipments Other - Describe _____
- Sales on consignment Sell petroleum products
- Operate service stations Trade petroleum products

47. Provide the following information about suppliers from whom you purchase motor fuels and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Importer License

List Federal 637 Number (If applicable):

- Yes No 48. Do you maintain bulk storage facilities in North Carolina?
 49. Where will your bulk storage be located? _____
 50. Fuel Storage Capacity: Above Ground _____ Below Ground _____
 51. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 52. Do you plan to import petroleum products into North Carolina obtained from a supplier not licensed in North Carolina?
 Yes No 53. Do you plan to import racing fuel into North Carolina obtained from a supplier not licensed in North Carolina?
 Yes No 54. Do you plan to import petroleum products into North Carolina from your bulk plant located in another state?

55. Indicate the type of petroleum products imported into North Carolina.
 Gasoline Undyed Kerosene Aviation Gasoline Alcohol
 Low Sulfur Diesel Dyed Kerosene Ethanol Propane
 High Sulfur Diesel Jet Fuel Methanol Undyed Biodiesel
 Dyed Biodiesel
 56. Indicate the means of transport for this imported product.
 Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____

57. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

58. Estimate the number of taxable gallons that will be imported into North Carolina during an average month.
 Gasoline Dyed Kerosene Methanol
 Low Sulfur Diesel Jet Fuel Alcohol
 High Sulfur Diesel Aviation Gasoline Propane
 Undyed Kerosene Ethanol Undyed Biodiesel
 Dyed Biodiesel

- Yes No 59. Do you plan to export petroleum products out of North Carolina?
 60. Indicate the type of petroleum products exported from North Carolina.
 Gasoline Undyed Kerosene Aviation Gasoline Alcohol
 Low Sulfur Diesel Dyed Kerosene Ethanol Propane
 High Sulfur Diesel Jet Fuel Methanol Undyed Biodiesel
 Dyed Biodiesel
 61. Indicate the means of transport for this exported product.
 Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____
 62. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)

- Yes No 63. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

64. What other types of operations will you be engaged in?

- Exchanges Direct shipments Other - Describe _____
 Sales on consignment Sell petroleum products
 Operate service stations Trade petroleum products

65. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Exporter License

List Federal 637 Number (If applicable):

- Yes No 66. Do you maintain bulk storage facilities in North Carolina?
 67. Where will your bulk storage be located? _____
 68. Fuel Storage Capacity: Above Ground _____ Below Ground _____
 69. If no bulk storage facility is owned, explain storage arrangements. _____
 Yes No 70. Do you plan to export petroleum products out of North Carolina?
 71. Indicate the type of petroleum products exported from this state.
 Gasoline Undyed Kerosene Aviation Gasoline Alcohol
 Low Sulfur Diesel Dyed Kerosene Ethanol Propane
 High Sulfur Diesel Jet Fuel Methanol Undyed Biodiesel
 72. Indicate the means of transport for this exported product.
 Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____
 73. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)

74. Estimate the number of taxable gallons that will be exported from this state during an average month.

Gasoline	<input type="text"/>	Dyed Kerosene	<input type="text"/>	Methanol	<input type="text"/>
Low Sulfur Diesel	<input type="text"/>	Jet Fuel	<input type="text"/>	Alcohol	<input type="text"/>
High Sulfur Diesel	<input type="text"/>	Aviation Gasoline	<input type="text"/>	Propane	<input type="text"/>
Undyed Kerosene	<input type="text"/>	Ethanol	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
				Dyed Biodiesel	<input type="text"/>

Yes No 75. Are you a shipper of record on one of the commercial pipelines serving North Carolina?

Blender License

List Federal 637 Number:

- Yes No 76. Do you intend to blend taxed motor fuel with an untaxed blending component?
 77. If yes, what are you blending with gasoline or diesel? _____
 Yes No 78. Do you plan to purchase gasoline blending stocks such as natural gas?
 Yes No 79. Do you plan to purchase transmix?
 Yes No 80. Do you plan to blend gasoline and alcohol or methanol?
 81. Where will the blending be done? _____
 82. Describe blending operation. _____

Fuel Alcohol Provider License

List Federal 637 Number (If applicable):

- Yes No 83. Do you produce fuel alcohol in North Carolina?
- 84. How many gallons of fuel alcohol are produced in North Carolina each month? _____
- Yes No 85. Do you maintain bulk storage facilities in North Carolina?
- 86. Where is your bulk storage located? _____
- 87. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 88. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 89. Do you plan to import petroleum products into North Carolina?
- 90. Indicate the type of petroleum products imported into North Carolina.
 - Gasoline Methanol
 - Ethanol Alcohol

- 91. Indicate the means of transport for this imported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____

92. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

93. Estimate the number of taxable gallons that will be refined, sold, or used in North Carolina during an average month.

Gasoline Methanol

Ethanol Alcohol

- Yes No 94. Do you plan to export petroleum products out of North Carolina?
- 95. Indicate the type of petroleum products exported from North Carolina.
 - Gasoline Methanol
 - Ethanol Alcohol

- 96. Indicate the means of transport for this exported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____

97. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)

- Yes No 98. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 99. What other types of operations will you be engaged in?
 - Exchanges Direct shipments Other - Describe _____
 - Sales on consignment Sell petroleum products
 - Operate service stations Trade petroleum products

100. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Biodiesel Provider License

List Federal 637 Number (If applicable):

- Yes No 101. Do you produce biodiesel in North Carolina?
- 102. How many gallons of biodiesel are produced in North Carolina each month? _____
- Yes No 103. Do you maintain bulk storage facilities in North Carolina?
- 104. Where is your bulk storage located? _____
- 105. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 106. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 107. Do you plan to import petroleum products into North Carolina?
- 108. Indicate the type of petroleum products imported into North Carolina.
 - Undyed Diesel Undyed Biodiesel
 - Dyed Diesel Dyed Biodiesel

- 109. Indicate the means of transport for this imported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____

- 110. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)
- _____
- _____

111. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Undyed Diesel	<input type="text"/>	Undyed Biodiesel	<input type="text"/>
Dyed Diesel	<input type="text"/>	Dyed Biodiesel	<input type="text"/>

- Yes No 112. Do you plan to export petroleum products out of North Carolina?
- 113. Indicate the type of petroleum products exported from North Carolina.
 - Undyed Diesel Undyed Biodiesel
 - Dyed Diesel Dyed Biodiesel

- 114. Indicate the means of transport for this exported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____

- 115. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)
- _____
- _____

- Yes No 116. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 117. What other types of operations will you be engaged in?
 - Exchanges Direct shipments Other - Describe _____
 - Sales on consignment Sell petroleum products
 - Operate service stations Trade petroleum products

118. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

<u>Name</u>	<u>Supplier</u>	<u>Exchange Partner</u>	<u>Shipping/Delivery Point</u>	<u>Product</u>
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Alternative Fuel Provider License

List Federal 637 Number (If applicable):

- Yes No 119. Do you own trucks that use alternative fuel from the cargo tank of the truck to propel the truck?
- 120. How many trucks do you own that use alternative fuel from the cargo tank to propel the truck? _____
- Yes No 121. Do you maintain bulk storage facilities for alternative fuel in North Carolina?
- 122. Where is your bulk storage located? _____
- 123. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 124. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 125. Do you plan to import alternative fuel into North Carolina?
- 126. Indicate the type of petroleum products imported into North Carolina.
 - Compressed Natural Gas Propane Other - Describe _____
- 127. Indicate the means of transport for this imported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____
- 128. List the states from which you import alternative fuel and your license number in those states. (Attach additional sheets if necessary.)

129. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month. (Biodiesel is not an alternative fuel and should not be included in this estimate.)

Compressed Natural Gas Propane Other

- Yes No 130. Do you plan to export alternative fuel out of North Carolina?
- 131. Indicate the type of petroleum products exported from North Carolina. (Biodiesel is not an alternative fuel and should not be listed below.)
 - Compressed Natural Gas Propane Other - Describe _____
- 132. Indicate the means of transport for this exported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____
- 133. List the destination states for exported alternative fuel and your license number in those states. (Attach additional sheets if necessary.)

- Yes No 134. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 135. What other types of operations will you be engaged in?
 - Exchanges Direct shipments Other - Describe _____
 - Sales on consignment Sell petroleum products
 - Operate service stations Trade petroleum products

Retailer of Alternative Fuel License

List Federal 637 Number (If applicable):

- Yes No 136. Do you store both highway and nonhighway alternative fuel in the same storage tank?
- 137. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 138. Estimate the number of taxable gallons that will be sold in this state during an average month.

Compressed Natural Gas Propane Other

139. List the states from which alternative fuel is imported. _____

Bulk-end User of Alternative Fuels License

- Yes No 140. Do you store both highway and nonhighway alternative fuel in the same storage tank?
 141. Estimate the number of taxable gallons that will be used in North Carolina during an average month.

Compressed Natural Gas Propane Other

142. List all bulk storage locations for alternative fuel. (Attach additional sheets if necessary.)

Location	Fuel Type	Tank Capacity	Highway Use	Nonhighway Use	Common Storage

Kerosene Distributor License

- Yes No 143. Do you maintain bulk storage facilities in North Carolina?
 144. Where is your bulk storage located? _____
 145. Fuel Storage Capacity: Above Ground _____ Below Ground _____
 146. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 147. Do you plan to import kerosene into North Carolina?
 148. Indicate the type of kerosene imported into North Carolina.
 Undyed Kerosene Dyed Kerosene
 149. Indicate the means of transport for this imported product.
 Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____
 150. List the states from which you import kerosene and your license number in those states. (Attach additional sheets if necessary.)

151. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.
 Undyed Kerosene Dyed Kerosene

- Yes No 152. Do you plan to export kerosene out of North Carolina?
 153. Indicate the type of kerosene exported from North Carolina.
 Undyed Kerosene Dyed Kerosene
 154. Indicate the means of transport for this exported product.
 Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____
 155. List the destination states for exported kerosene and your license number in those states. (Attach additional sheets if necessary.)

Kerosene Supplier License

List Federal 637 Number (If applicable):

- Yes No 156. Do you maintain bulk storage facilities in North Carolina?
- 157. Where is your bulk storage located? _____
- 158. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 159. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 160. Do you plan to import petroleum products into North Carolina?
- 161. Indicate the type of petroleum products imported into North Carolina.
 - Undyed Kerosene Dyed Kerosene Jet Fuel Aviation Gasoline
- 162. Indicate the means of transport for this imported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____
- 163. List the states from which you import petroleum products and your license number in those states. (Attach additional sheets if necessary.)

- 164. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.
 - Undyed Kerosene Jet Fuel Aviation Gasoline
 - Dyed Kerosene

- Yes No 165. Do you plan to export petroleum products out of North Carolina?
- 166. Indicate the type of petroleum products exported from North Carolina.
 - Undyed Kerosene Dyed Kerosene Jet Fuel Aviation Gasoline
- 167. Indicate the means of transport for this exported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____
- 168. List the destination states for exported petroleum products and your license number in those states. (Attach additional sheets if necessary.)

- Yes No 169. Are you a shipper of record on one of the commercial pipelines serving North Carolina?
- 170. Provide the following information about suppliers from whom you purchase motor fuel and exchange partners from whom you receive motor fuel. (Attach additional sheets if necessary.)

Name	Supplier	Exchange Partner	Shipping/Delivery Point	Product
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____
_____	<input type="radio"/>	<input type="radio"/>	_____	_____

Dyed Diesel Distributor

- Yes No 171. Do you maintain bulk storage facilities in North Carolina?
- 172. Where is your bulk storage located? _____
- 173. Fuel Storage Capacity: Above Ground _____ Below Ground _____
- 174. If no bulk storage facility is owned, explain storage arrangements. _____

- Yes No 175. Do you plan to import dyed diesel into North Carolina?
- 176. Indicate the type of dyed diesel imported into North Carolina.
 - Dyed Diesel Dyed Biodiesel
- 177. Indicate the means of transport for this imported product.
 - Seagoing Vessel/Barge Transport Truck Tank Wagon
 - Pipeline Railroad Tank Car Other - Describe _____

178. List the states from which you import dyed diesel and your license number in those states. (Attach additional sheets if necessary.)

179. Estimate the number of taxable gallons that will be sold or used in North Carolina during an average month.

Dyed Diesel Dyed Biodiesel

Yes No 180. Do you plan to export dyed diesel out of North Carolina?

181. Indicate the type of dyed diesel exported from North Carolina.

Dyed Diesel Dyed Biodiesel

182. Indicate the means of transport for this exported product.

Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____

183. List the destination states for exported dyed diesel and your license number in those states. (Attach additional sheets if necessary.)

Transporter License

List Federal 637 Number (If applicable):

Yes No 184. Do you transport reportable motor fuel product for hire in North Carolina?

Yes No 185. Indicate the means of transport for this reportable motor fuel product.

Seagoing Vessel/Barge Transport Truck Tank Wagon
 Pipeline Railroad Tank Car Other - Describe _____

186. List number of North Carolina licensed vehicles operating on North Carolina's highways.

Greater than 10,000 lbs. but less than 26,001 lbs _____
Greater than 26,000 lbs _____

187. Complete the following if your vehicles are involved in a lease agreement.

Name and Address of Lessor _____ Telephone Number () _____
Name and Address of Lessee _____ () _____

188. List the International Fuel Tax Agreement (IFTA) registration state and account number for the motor carrier operations.

189. List the International Registration Plan (IRP) base state and account number for the motor carrier operations.

190. List the US DOT Number. _____

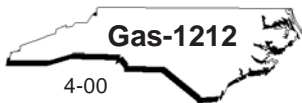
Part 4. Certification

Under penalties provided by law, I hereby affirm that, to the best of my knowledge and belief, this application including any accompanying schedules and statements is true and correct.

Signature	Title
Name (type or print)	Date

MAIL TO:
North Carolina Department of Revenue
Motor Fuels Tax Division
P O Box 25000
Raleigh, NC 27640

QUESTIONS:
Contact the Division at:
Telephone Number (919) 733-3409
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654



Motor Fuels Tax Liability Bond

North Carolina Department of Revenue

WAKE COUNTY

KNOW ALL MEN BY THESE PRESENTS That we _____

_____ as principal, and _____

as surety being a bonding company authorized to do business in the State of North Carolina, are held and firmly bound unto the State of North Carolina in the sum of \$ _____

Dollars (\$ _____), to the payment of which, well and truly to be made, we bind ourselves, our heirs, administrators and successors firmly by these presents, this obligation to be effective as to acts or omissions occurring on or after the _____ day of _____, 20_____.

IN TESTIMONY WHEREOF, The principal has hereunto set his hand and seal, and the Corporate Surety caused its corporate name to be hereunto signed and its corporate seal attached, duly witnessed by its proper officer.

This _____ day of _____, 20_____.

THE CONDITIONS OF THIS BOND ARE SUCH, That Whereas the principal herein has applied to the Secretary of Revenue of the State of North Carolina, for a said license, registration cards and vehicle identifications as Supplier, Distributor or User of Motor Fuels in the State of North Carolina.

NOW, THEREFORE if the said principal shall render such reports, shall pay all taxes, and otherwise comply with the law and the rules and regulations promulgated by the Secretary of Revenue relating to the Sale, Use and Distribution of Motor Fuels in the State of North Carolina under and by virtue of the authority of Subchapter V of Chapter 105 of the General Statutes, including but not limited to Articles 36B, 36C, and 36D, and the authority of Chapter 119, including but not limited to Article 3, as the same may be from time to time amended, modified, recodified, or otherwise rewritten, then this obligation to be null and void; otherwise to be and remain in full force and effect.

It is understood by and between the parties hereto that this bond may be canceled at the instance of either principal or surety after thirty days notice in writing given by registered mail to the other party and to the Secretary of Revenue, such cancellation, however, to be prospective in effect only, and shall not affect any liability incurred prior to such cancellation.

It is expressly provided that such notice to the Secretary of Revenue shall be a condition precedent to the cancellation of this bond, and, if such condition is not satisfied, any cancellation or attempted cancellation, insofar as the same relates to the rights of the State of North Carolina shall be null and void and of no effect.

It is further understood and agreed that the Secretary of Revenue may cancel said license, registration cards and vehicle identifications by giving ten days notice in writing to the principal and surety herein, and may at the discretion of the Secretary of Revenue, during the life of this bond, by giving twenty days notice in writing, demand of the principal named herein other or additional security, and upon the principal's failure to comply with such demand within ten days after such notice, the Secretary of Revenue may revoke the license, registration cards and vehicle identifications issued to such Supplier, Distributor or User.

Attest: _____ (SEAL)
Principal

(Title) By: _____ (Title)

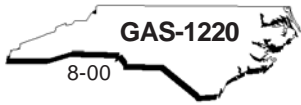
Surety (SEAL)

By: _____
Attorney-in-Fact

INSTRUCTIONS FOR EXECUTING BOND

- I. **CORPORATION**
 - 1. The legal corporate name followed by any trade name, if applicable, must be placed in all instances wherein the principal is named.
 - 2. The corporate seal must be affixed beside and after the corporate name over the word "SEAL".
 - 3. Beside the word "By", the signature of the President or Vice-President must appear and the word "President" or "Vice-President" written beneath the signature.
 - 4. Under Attest, the Corporate Secretary must sign and indicate the title "Secretary" beneath the signature. In the absence of a Secretary, a letter is required from another officer not appearing on the bond verifying that the appropriate person has signed the bond to bind the company.
- II. **PARTNERSHIP**
 - 1. On the face of the bond where the principal is named, the names of all partners must appear immediately preceding the trade name of the partnership.
 - 2. The name of the partnership must be placed on the line immediately over the word "Principal".
 - 3. Beside the word "By", one or more of the partners should sign and designate "Partner" beneath the signature. If a limited partnership, list the name of the general partner followed by "General Partner" beneath the signature. If corporate partners, see items 3 and 4 under I. Corporation shown above.
- III. **INDIVIDUAL**
 - 1. If the principal is an individual using a trade name, the individual should place his/her name above the word "Principal".
 - 2. Immediately beneath the signature, add, T/A, followed by the trade name.
 - 3. On the face of the bond, the name of the individual followed by the trade name must appear where the principal is named.
- IV. **LIMITED LIABILITY COMPANY ("LLC")**
 - 1. If the principal is an LLC, the name of the LLC should appear where the principal is named.
 - 2. Beside the word "By", the signature of the manager of the LLC must appear and the word "Manager" written below the signature.
 - 3. Under Attest, the Secretary of the LLC must sign and indicate the title "Secretary" beneath the signature. In the absence of a Secretary, a letter is required from another officer not appearing on the bond verifying that the appropriate person has signed the bond to bind the company.
 - 4. If the LLC has a corporate seal, place the seal over the word "SEAL" beside the name of the principal.

THIS BOND MUST BE ACCOMPANIED BY A VERIFIED COPY OF THE AUTHORITY OF THE PERSON EXECUTING THE SAME TO DO SO ON BEHALF OF THE CORPORATE SURETY.



Motor Fuels Tax Irrevocable Letter of Credit

North Carolina Department of Revenue

We, _____,
(Financial Institution)

being authorized to conduct business in the State of North Carolina, hereby establish our Irrevocable Letter of Credit

(No. _____) in favor of the North Carolina Secretary of Revenue, and agree to pay to you any

liabilities, up to an aggregate amount of _____

_____ Dollars (\$ _____), hereafter found by you to be due from

_____ under Subchapter V of
(Principal - Legal Entity)

Chapter 105 of the General Statutes, including but not limited to Articles 36B, 36C, or 36D, and the authority of

Chapter 119, including but not limited to Article 3, as the same may be from time to time amended, modified, recodified,

or otherwise rewritten, to the payment of which, well and truly to be made, we bind ourselves, our heirs, administrators,

successors and assigns firmly by these presents to be effective as to acts or omissions occurring on or after the

_____ day of _____, 20 _____, hereinafter referred to as the effective date.

Said payment shall be made upon written demand accompanied by a copy of the official notice of assessment

or other document upon which the taxpayer's obligation to pay is based. We engage with you that any demand or

presentment made under and in compliance with the terms of this credit shall be duly honored by us, as specified,

covering acts or omissions occurring on or after the above-stated effective date and on or before the _____ day

of _____, 20 _____, hereinafter referred to as the expiration date, or any extended expiration

date of this Irrevocable Letter of Credit as set forth below.

It is a condition of this Irrevocable Letter of Credit that it shall be deemed automatically extended annually

without amendment, with approval of the Secretary of Revenue, for an additional period of one year from the above or

any extended expiration date unless we shall notify the Secretary by registered mail postmarked sixty (60) days prior

to such expiration date or from any future expiration date that we elect not to renew this Irrevocable Letter of Credit for

such additional period. Such annual election shall not relieve, release or discharge us from any obligations under this

Irrevocable Letter of Credit for any tax, penalty, or interest accrued by the Principal after the effective date and prior to the expiration date or any extended expiration date, and with respect to any such tax, penalty, or interest, this Irrevocable Letter of Credit shall remain fully in effect. If, for any reason, this Irrevocable Letter of Credit is not renewed, North Carolina Department of Revenue, Motor Fuels Tax Division, Post Office Box 25000, Raleigh, North Carolina 27640, will have the right to draw for the outstanding balance of the Irrevocable Letter of Credit prior to its expiration.

We shall be released from this Irrevocable Letter of Credit three (3) years after the expiration date or extended expiration date stated above, hereinafter referred to as the release date, or after a final audit of the Principal's records has been cleared, whichever first occurs.

We hereby engage with the drawers of drafts drawn under and in compliance with the terms of this credit that such drafts will be duly honored upon presentation of drafts and documents to us on or before the release date of the Irrevocable Letter of Credit.

We shall accept demand by you in compliance with the terms of this Irrevocable Letter of Credit on its face, and we shall have no duty, responsibility, or liability to the Principal with respect to the underlying validity of said demand.

This _____ day of _____, 20_____.

(Financial Institution) (SEAL)

By: _____
(Institution's Officer) (Title)

Attest:

(Title)

