



State of New Jersey

Send to:

Rev 9-2021

New Jersey Division of Taxation

PO Box 189

Trenton, NJ 08695-0189

Form MFA-1

Combined Motor Fuels License Application

☐

Initial Application

☐

Change Application

☐

Renewal Application

Activity Start Date for Initial Applications _____

Section 1 – Business Information

Federal ID Number	IRS 637 Number	New Jersey Tax ID Number	Web Address
Business Name			Phone Number
Trade Name			Email Address
Physical Address			
Mailing Address			
Books and Records Address			

Section 2 – Contact Information

If you wish to give an attorney, or accountant, access to your tax information, **you must supply us** with an **Appointment of Taxpayer Representative Form (Form M-5008-R)** giving us the authority to release confidential information to them.

Contact for Registration	Title	Telephone Number	Email Address
Contact for Reporting	Title	Telephone Number	Email Address
Individual Completing this Form	Title	Telephone Number	Email Address

Section 3 – Information on Prior License Holder (Retailer's Only)

Complete for initial applications only

Former Business Name	Former License Number	Former Phone Number
Former Business Address	City, State, Zip	Date New Business Started
Former Business Mailing Address	City, State, Zip	Date Former Business Ended

Section 4 – Type of Ownership

☐ Sole Proprietorship (*may include spouse*)
☐ Limited Liability Partnership
☐ New Jersey Corporation
 Date of Incorporation: _____

☐ Partnership
☐ Government Entity
☐ Out-of-State Corporation – State: _____
 Date Registered in New Jersey: _____

☐ Limited Partnership
☐ Trust
☐ Other (*specify*) _____

Section 5 – Owner Information

Provide information for **sole proprietor, all partners, or principal officers of corporations or limited liability corporations** (*attach rider if necessary*).

Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, Middle)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number

Section 6 – Relationships with Other Organizations

Information regarding **persons affiliated with this business** who either are also affiliated or have been affiliated with another business that requires licensing under N.J.S.A. §54:39-101 et. seq. (*attach rider if necessary*).

Individual's Name	Title with Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address City, State, Zip			
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business with which Affiliation Exists City, State, Zip			
Individual's Name	Title with Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address City, State, Zip			
Name of Business with which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business with which Affiliation Exists City, State, Zip			

Section 7 – Types of Products Handled

Check **each type of product** you will be dealing with in New Jersey.

☐ Gasoline ☐ LPG ☐ Dyed Kerosene ☐ Undyed Kerosene
☐ Gasohol ☐ Undyed Diesel ☐ Undyed Biodiesel ☐ Aviation Fuel
☐ Fuel Grade Alcohol ☐ Dyed Diesel ☐ Dyed Biodiesel
☐ Other – List each: _____

Section 8 – Business Activity; License Requested

Check all that apply.

☐ **Supplier of Motor Fuels** An application fee of \$450 is due for a 3-year license.

1. ☐ You are registered or required to be registered pursuant to Section 4101 of the federal Internal Revenue Code of 1986 **and** one or more of A through E.
 - A. ☐ You are a Position Holder in a terminal in New Jersey (*List each terminal and provide its location*).
 - B. ☐ You export fuel from this state (*List the states to which you export and provide your License N° in each state*).
 - C. ☐ You import as a Position Holder in another state (*List the states from which you import and provide your License N° in each state*).
 - D. ☐ You import from another Position Holder (*List the Position Holders, the Position Holder's License N°, and provide the state*).
 - E. ☐ You acquire motor fuel in this state by two-party exchanges (*List exchange partners and provide their License N°*).
2. ☐ You produce Fuel Grade Alcohols in New Jersey or for import into New Jersey.

☐ **Permissive Supplier of Motor Fuels** An application fee of \$450 is due for a 3-year license.

- ☐ You are an out-of-state Supplier that is not required to be licensed as a supplier in this state, but you elect to be licensed anyway.

☐ **Terminal Operator** An application fee of \$450 is due for a 3-year license, unless already a supplier or applying to become a supplier.

1. ☐ You own one or more terminals in New Jersey (*List each terminal, state whether it is a barge, pipeline, or fixed location, and provide its location*).
2. ☐ You control one or more terminals in New Jersey (*List each terminal, state whether it is a barge, pipeline, or fixed location, and provide its location*).
3. ☐ You commingle products with those of another company (*List each company, and the products commingled*).

☐ **Distributor of Motor Fuels** An application fee of \$450 is due for a 3-year license.

1. ☐ You acquire fuel from a Supplier, Permissive Supplier, or another Distributor for subsequent resale within New Jersey.
2. ☐ You import fuel from another state (*List the states, Suppliers, each Supplier's License N° and the products imported*).
3. ☐ You export fuel to another state (*List the states, customers, each customer's License N°, and the products exported*).
4. ☐ You blend fuels (*List the types of fuels you blend and the blend stocks used*).
5. ☐ You sell Aviation Fuel.

☐ **Retailer of Motor Fuels**

An application fee of \$150 is due for a 3-year license.
You must file a separate MFA-1 for each retail establishment.

1. ☐ You engage in the business of selling or dispensing motor fuel to the consumers in this state.
2. ☐ You operate a blocked pump for clear kerosene.
3. ☐ You sell Aviation Fuels to the consumers.
4. ☐ You dispense LPG into on-road vehicles.

5. Do you have a backup generator on site? ☐ Yes ☐ No

6. If yes, please submit a description.

7. If no, is your station pre-wired for a generator?

8. a. Number of gasoline pumps _____ b. Average gallons of gasoline sold during the last 12 months. _____

9. a. Number of diesel pumps _____ b. Average gallons of diesel fuel sold during the last 12 months. _____

10. a. Number of kerosene pumps _____ b. Average gallons of kerosene sold during the last 12 months. _____

11. Do you lease your retail location? (If yes, please provide a copy of the lease agreement)

☐ **Transporter**

An application fee of \$50 is due for a 1-year license for each conveyance licensed.

1. ☐ You transport your own fuels.
2. ☐ You transport fuels under contract as a common carrier. *(List your customers and the fuels transported).*

For each fuel transportation vehicle or vessel, give the following information. *(Attach rider if you are licensing more than 20 vehicles or vessels).*

Conveyance Type	VIN or Vessel Name	Conveyance Type	VIN or Vessel Name

Total application fee due for this application: \$ _____

Section 9 – Consumer Registration

Only consumers may complete this section. If you sell fuel, then you are not a consumer and you must apply for one of the licenses in Section 8.

<i>Check all that apply.</i>	<input type="checkbox"/>	You purchase dyed fuel for use in on-road vehicles.	<input type="checkbox"/>	You blend your own fuel.				
	<input type="checkbox"/>	You pick up taxable, on-road fuel from a terminal.	<input type="checkbox"/>	You recycle fuel for use on-road.				
	<input type="checkbox"/>	You make your own fuel.	<input type="checkbox"/>	You acquire taxable fuel that has not been taxed.				
<i>Check each type of fuel you will consume.</i>	<input type="checkbox"/>	Gasoline or Ethanol	<input type="checkbox"/>	Diesel, Biodiesel or Kerosene	<input type="checkbox"/>	Dyed Diesel, Biodiesel or Kerosene	<input type="checkbox"/>	Aviation Fuel

Section 10 – Fuel Customers / Suppliers / Position Holders

Supplier of Motor Fuels applicants: list your customers. **Distributor of Motor Fuels applicants:** list your suppliers. **Terminal Operator applicants:** list the position holders in your terminal(s). **Retailers of Motor Fuels applicants:** list your suppliers.

[illegible]

Section 11 – Transporters Hired

List common carriers you will use to transport fuel.

[illegible]

Section 12 – Terminals

Refer to instructions to determine which terminals must be listed (*attach rider if necessary*).

[illegible]

Section 13 – New Jersey Storage Tank Information

List all storage tank information, both above and below ground, by product type (*attach rider if necessary*).

Product Type	Address	City, State, Zip	Total Tank Capacity

Section 14 – Bond Information

Complete the parts applicable to the license you are requesting.

Supplier or Permissive Supplier Applicants

Bond or security must be 3 times the liability for the *applicable* estimated gallons per month (minimum \$25,000; maximum \$2 million).

Applicable Estimated Gallons: Please provide the estimated taxable gallons handled per month. Exempt gallons transacted within the Terminal Transfer System, sold to the government, exported, dyed motor fuel, and aviation fuel delivered to international airports should be excluded.

Please list the Applicable Estimated Gallons

Aviation Gasoline: _____

Gasoline & Fuel Grade Alcohol: _____

Aviation Kerosene/Jet Fuel: _____

Undyed Diesel, Kerosene, & Biodiesel: _____

LPG for Highway Vehicles: _____

Check type of security to be used: ☐ Surety Bond

☐ Certificate of Deposit

☐ Letter of Credit

☐ Cash Deposit

Issue of security instrument

Number

Issue Date

Amount

Address of Issuer

City, State, Zip

Terminal Operator Applicants

Bond or Security must be 3 times the liability for the *applicable* estimated gallons per month.

Applicable Estimated Gallons: Please provide the estimated gallons for all gallons handled per month.

Please list the Applicable Estimated Gallons

Aviation Gasoline: _____

Gasoline & Fuel Grade Alcohol: _____

Aviation Kerosene/Jet Fuel: _____

Undyed Diesel, Kerosene, & Biodiesel: _____

LPG for Highway Vehicles: _____

Check type of security to be used: ☐ Surety Bond

☐ Certificate of Deposit

☐ Letter of Credit

☐ Cash Deposit

Issue of security instrument

Number

Issue Date

Amount

Address of Issuer

City, State, Zip

Distributor of Motor Fuels Applicants

Bond or Security must be 3 times the liability for the *applicable* estimated gallons handled per month.

Applicable Estimated Gallons: For regular Distributors, please provide the estimated gallons for all gallons handled per month excluding exports. For *Qualified* Distributors, please provide the estimated gallons for all gallons handled per month, with no exclusions.

Please list the Applicable Estimated Gallons

Aviation Gasoline: _____

Gasoline & Fuel Grade Alcohol: _____

Aviation Kerosene/Jet Fuel: _____

Undyed Diesel, Kerosene, & Biodiesel: _____

LPG for Highway Vehicles: _____

Check type of security to be used: ☐ Surety Bond

☐ Certificate of Deposit

☐ Letter of Credit

☐ Cash Deposit

Issue of security instrument

Number

Issue Date

Amount

Address of Issuer

Address of Issuer

Section 15 – Optional Election to be an Elective Supplier or Permissive Supplier

THIS NOTICE OF ELECTION PROVIDES FOR THE PRECOLLECTION OF THE NEW JERSEY MOTOR FUEL TAX ON ALL REMOVALS FROM ALL OUT-OF-STATE TERMINALS LISTED IN SECTION 12 WHERE SUPPLIERS OR PERMISSIVE SUPPLIERS ARE POSITION HOLDERS.

We elect to treat all removals from all out-of-state terminals with a destination into New Jersey as shown on the terminal-issued shipping papers as if the removals were removed across the rack by the supplier from a terminal in New Jersey as provided in Section 54:39-118.

We agree to pre-collect the New Jersey Motor Fuels Tax in accordance with Chapter P.L. 2010. C22 on all removals from a qualified terminal in which we are a position holder, without regard to the license status of the person acquiring the fuel, the point of terms of the sale or the character of delivery.

We further agree to waive any defense that the State of New Jersey lacks jurisdiction to require collection on all out-of-state sales by such person as to which the person had knowledge that the shipments were destined for New Jersey and that New Jersey imposes the requirements under its general police powers to regulate the movement of motor fuels.

NOTICE OF ELECTION must be signed by an authorized representative of the company as listed in Section 5 of this application. My signature affirms all of the above.

Signature	Title	Printed Name	Date Signed

Section 16 – Optional Election to be a Qualified Distributor

Pursuant to Section 54:39-121, Qualified Distributors may delay remittance of the tax pre-collected by their Suppliers and Permissive Suppliers until up to the 20th day of the month following the removal of taxable products from a terminal by a fuel transportation vehicle. Payments made to Suppliers and Permissive Suppliers MUST be made by electronic funds transfer (EFT).

We acknowledge our Suppliers' obligations to pre-collect tax due on motor fuels from us, hold it in trust for New Jersey, and remit the pre-collected tax no later than the 22nd of the month following the taxable event.

We affirm that:

1. Our company was a licensee in good standing with the State of New Jersey under R.S. 54:39-1 et seq. Our filings and payments were made accurately and timely.

— OR —

2. Our company meets the financial responsibility or bonding requirements set forth by the Motor Fuels Tax Act of 2010.

We agree that in order to enable our Suppliers to meet their obligations to the State of New Jersey, we MUST remit the amount of tax due to our Suppliers by EFT no later than the 20th day of the month following the taxable event.

Based on the above acknowledgment, affirmation, and agreement, we request that the State of New Jersey recognize us as a Qualified Distributor pursuant to R.S. 54:39-101 et seq. We are qualified to delay remittance to our Suppliers of tax due until the 20th day of the month following the taxable event. We recognize that our company, and not our Suppliers, will be liable for penalties and interest in the event that we are late in making remittance to our Suppliers. We further recognize that a late remittance to our Suppliers will revoke our status as a Qualified Distributor.

QUALIFIED DISTRIBUTOR APPLICATION must be signed by an authorized representative of the company as listed in Section 5 of this application. My signature affirms all of the above.

Signature	Title	Printed Name	Date Signed

All Applicants must sign the following section.

Section 17 – Authorizing Signature

Under penalty of perjury, my signature affirms all of the following:

- ❖ The information provided in this application, to include all attachments, is accurate and complete to the best of my knowledge.
- ❖ The applicant agrees to provide accurate and timely reports and to make timely payments.

Inaccurate or incomplete information in any section is cause for denial of the requests made in Section 15 or 16, and/or the denial of the entire application.

Signature	Title	Printed Name	Date Signed