

# Motor Fuel Tax License Application

**Failure to provide all information will delay  
the processing of your application.**

## PART 1: IDENTIFYING INFORMATION

|   |  |  |   |
|---|--|--|---|
| ▶ 1. Type of Ownership:<br><input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____<br><input type="checkbox"/> Domestic Corporation <input type="checkbox"/> Foreign Corporation<br><input type="checkbox"/> Trust/Estate <input type="checkbox"/> LLC (Limited Liability Corporation)<br><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, RR#, P.O. Box, City, State, ZIP)  |  | ▶ 8. Mailing Address (Street, RR#, P.O. Box, City, State, ZIP)       |   |
| ▶ 9. Physical Location of Business (Not P.O. Box)   |  | 10. Licensing Contact<br>(name, telephone no., fax no., email)       | 11. Tax Preparer Contact<br>(name, telephone no., fax no., email) |

## 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.<br>Title   | B.<br>Full Name<br>(first, middle, last) | C.<br>Residence Address<br>(Street or RR#, city, state, Zip) | D.<br>Residence<br>Telephone Number | E.<br>Social<br>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  
P.O. Box 30474  
Lansing, MI 48909-7974

**TREASURY USE ONLY**

|  |
|--|
|  |
|--|

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): \_\_\_\_\_

|   |  |
|---|--|
| 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?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, explain: _____ | 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?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, explain: _____ |
| 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?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>Account Number (FEIN, TR, ME Number): _____                    | 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?<br><br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>State: _____<br>Account Number (FEIN, TR, ME): _____   |

**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 |
|--------------------------|------|

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 miles 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/Throughput 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 or 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 instructions 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. 4107, 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 instructions 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) |
|--|---|

**PART 12: RETAIL DIESEL WATERWAYS INFORMATION**

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

**PART 13: LIQUEFIED PETROLEUM GAS (LPG) INFORMATION**

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

**PART 14: LICENSE FEES**

Carrier License (Pipeline, Barge, and Marine Vessel)

61. 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)

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

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

Supplier

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

Permissive Supplier

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

Importer

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

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

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

Exporter

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

Blender

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

Transporter

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

Retail Diesel Waterways

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

Liquefied Petroleum Gas

73. If you answered yes to item(s) 58, 59, or 60, 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 | LPG Dealer | 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 4001, Supplier Electronic Filing Application .....          |                               | X            | X                   |          |               |          |             |                                |            |         |
| Form 4002, Terminal Operator Electronic Filing Application ..... | X                             |              |                     |          |               |          |             |                                |            |         |
| Form 4099, Motor Fuel Electronic Filing Application .....        |                               |              |                     | 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                   |          | If applicable |          |             |                                |            |         |
| Most Current Financial Statements .....                          | X                             | X            | X                   |          |               |          |             |                                |            |         |
| Lease Agreements/Through-Put Agreements .....                    | 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:
  - ✓ The position holder in a terminal or refinery in this state.
  - ✓ Imports fuel grade ethanol into this state.
  - ✓ Acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to a 2-party exchange.
  - ✓ 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:
  - ✓ delivered by transport truck, tank wagon, rail car, or marine vessel, and
  - ✓ 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: LIQUEFIED PETROLEUM GAS INFORMATION**

An LPG Dealer license is required for anyone doing the following:

- Selling or delivering liquefied petroleum gas into a fuel supply tank of a motor vehicle, or exchanging or replacing of the fuel supply tank of a motor vehicle.
- Delivery of liquefied petroleum gas into storage, devoted exclusively to the storage of liquefied petroleum gas to be consumed in motor vehicles on the public roads or highways.
- Withdrawing liquefied petroleum gas 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.