

MF-100: Application for Fuel License

Department Use Only
Transporter #
Date
Approved By

SECTION 1 – (All applicants) Business Tax Registration Fee - \$20 (if applicable) *Read instructions before completing*

<p>TYPE OF LICENSE – Check license(s) you are applying for:</p> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p><i>Motor Vehicle Fuel:</i></p> <input type="checkbox"/> Supplier (position holder at a pipeline terminal location) <input type="checkbox"/> Restricted Supplier <input type="checkbox"/> Petroleum Products Shipper (not required if licensed as a motor vehicle fuel supplier) <input type="checkbox"/> Ethanol or Biodiesel Producer </td> <td style="width: 50%; vertical-align: top;"> <p><i>Other Fuel Types:</i></p> <input type="checkbox"/> Alternate Fuel Dealer / User (for example: LPG, LNG, or CNG) <input type="checkbox"/> General Aviation Fuel Dealer / User (for example: jet turbine fuel, AVGAS) <input type="checkbox"/> Fuel Transporter Registration <input type="checkbox"/> Terminal Operator (pipeline terminal location) </td> </tr> </table>				<p><i>Motor Vehicle Fuel:</i></p> <input type="checkbox"/> Supplier (position holder at a pipeline terminal location) <input type="checkbox"/> Restricted Supplier <input type="checkbox"/> Petroleum Products Shipper (not required if licensed as a motor vehicle fuel supplier) <input type="checkbox"/> Ethanol or Biodiesel Producer	<p><i>Other Fuel Types:</i></p> <input type="checkbox"/> Alternate Fuel Dealer / User (for example: LPG, LNG, or CNG) <input type="checkbox"/> General Aviation Fuel Dealer / User (for example: jet turbine fuel, AVGAS) <input type="checkbox"/> Fuel Transporter Registration <input type="checkbox"/> Terminal Operator (pipeline terminal location)
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1. Legal Name <i>(corporation, limited liability company, partnership or individual)</i>		Federal Employer ID No.	Social Security No. <i>(required if sole proprietorship)</i>		
2. Business Name (DBA) <i>(if different than legal name)</i>		Telephone No.	Business Telephone No.		
3. Business Address <i>(street / route – do not use PO Box)</i>		City or Post Office	State Zip Code		
4. Mailing Address <i>(if different from business address)</i>		City or Post Office	State Zip Code		
5. Business Located In: <i>(check one and indicate county)</i>		In the Wisconsin county of:			
<input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town } of _____					
6. Organization <i>(check one)</i>					
1 <input type="checkbox"/> Sole Proprietor 2 <input type="checkbox"/> Partnership 3 <input type="checkbox"/> Wisconsin Corporation Date incorporated: _____ 4 <input type="checkbox"/> Out-of-State Corporation Licensed in WI? <input type="checkbox"/> Yes <input type="checkbox"/> No 5a <input type="checkbox"/> Other <i>(describe)</i> _____ _____		5b <input type="checkbox"/> Governmental Unit <i>(check appropriate box below)</i> <input type="checkbox"/> Federal <input type="checkbox"/> County <input type="checkbox"/> Tribe <input type="checkbox"/> Wisconsin State <input type="checkbox"/> Local 6 <input type="checkbox"/> Limited Liability Company – Enter date registered with the Department of Financial Institutions: _____ For federal income tax purposes, will the LLC be taxed as a: <input type="checkbox"/> Partnership <input type="checkbox"/> Single member LLC disregarded as a separate entity <input type="checkbox"/> Corporation			
7. Provide the following information for sole proprietor, all general partners if partnership, all members if a limited liability company, or principal officers of a corporation.					
Name					
Social Security No.					
Home Address					
City, State and Zip Code					
Title					

SECTION 2 – (All applicants except transporters)

8. Location(s) to be licensed <i>(attach schedule for more locations)</i>		
Street or Highway Address	City	State and Zip Code
9. Estimated total monthly fuel tax and petroleum inspection fee liability: \$ _____ Date you wish to begin operations: _____		
10. Where do you maintain your business checking account(s)?	Name of Bank	Bank #1
	Address	Bank #2
	City, State, Zip Code	
	Account Number(s)	

SECTION 3 – (Only transporter)

11. Indicate type of carrier: <i>(check one)</i> <input type="checkbox"/> Contract <input type="checkbox"/> Common <input type="checkbox"/> Private		
12. Will you be transporting motor vehicle fuel, alternate fuel, or general aviation fuel across state lines? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," but at some point in the future you begin transporting fuel across state lines, contact the department for requirements for reporting your fuel shipments to the department.		
13. Indicate the date your fuel transporting operations will begin: _____		

SECTION 4 – (Only terminal operator)

14. IRS Terminal Control Number: _____
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SECTION 5 – (All applicants) Contact Person Name _____ Telephone Number _____

15. SIGNATURE OF APPLICANTS. I declare under penalties of law that I have examined this information and to the best of my knowledge and belief, it is true, correct, and complete.	
_____ <i>President of Corporation / Member / Partner / Individual</i> <i>Date</i>	_____ <i>Secretary of Corporation / Member / Partner</i> <i>Date</i>
Note: If a corporation, the application should be signed by the president and secretary; if a partnership or a limited liability company, by at least two of the partners / members.	

MF-100 INSTRUCTIONS: APPLICATION FOR FUEL LICENSE

INTRODUCTION

This document provides information regarding fuel licenses or registrations issued by the department for:

- Supplier or Restricted Supplier
- Ethanol or Biodiesel Producer
- Petroleum Products Shipper
- Alternate Fuel Dealer/User
- General Aviation Fuel Dealer/User
- Fuel Transporter (petroleum products carriers)
- Terminal Operator

WHO NEEDS A FUEL LICENSE

A. MOTOR VEHICLE FUEL TAX LICENSE

Persons operating as a “supplier” or “restricted supplier” of motor vehicle fuel in Wisconsin must obtain a supplier license from the department and remit any fuel tax and petroleum inspection fees directly to the department. Motor vehicle fuel includes gasoline and undyed diesel fuel. The motor vehicle fuel tax rate is 30.9¢ per gallon.

The petroleum inspection fee is 2¢ per gallon on motor vehicle fuels and other petroleum products (for example: kerosene, aviation fuel, jet fuel, racing fuel and dyed fuel oil).

“Suppliers” include persons who:

1. Import or acquire immediately upon import into a terminal gasoline or undyed diesel fuel by pipeline or marine vessel from a state, territory, or possession of the United States, or from a foreign country.
2. Produce, manufacture, or refine gasoline or undyed diesel fuel within Wisconsin.
3. Acquire motor vehicle fuel pursuant to an industry terminal exchange agreement.
4. Produce alcohol or alcohol derivative substances in Wisconsin, import alcohol or alcohol derivative substances into a terminal or bulk plant, or acquire them immediately upon import by truck, railcar or barge into a terminal.
5. Produce biodiesel.

The above suppliers must also be registered with the U.S. Government under 26 USC 4101 for tax-free transactions in gasoline and clear diesel fuel.

“Restricted Suppliers” are persons who:

1. Import motor vehicle fuel and other petroleum products into Wisconsin from an out-of-state bulk plant.
2. Remove motor vehicle fuel and other petroleum products from a bulk plant in Wisconsin for shipment to a destination outside Wisconsin.

No person may import motor vehicle fuel into Wisconsin, or sell, use, transport, or store motor vehicle fuel in this state unless the fuel tax and petroleum inspection fee have been paid to or liability accrued by the holder of a valid fuel license issued by the department.

B. PETROLEUM PRODUCTS SHIPPER LICENSE

You must obtain a shipper license if you sell petroleum products in Wisconsin on which the 2¢ per gallon Wisconsin inspection fee has not been paid. Persons who pay their supplier the Wisconsin motor vehicle fuel tax and the Wisconsin petroleum inspection fee do not need this license. In addition, you do not need this license if you are registered with the department as a supplier. The petroleum products subject to the inspection fee include, for example: gasoline, diesel, kerosene, aviation fuel, jet fuel, racing fuel, and dyed fuel oil.

C. TERMINAL OPERATORS

A terminal operator is the person, who by ownership or contractual agreement, is responsible for, or has physical control over, the operation of a terminal.

- Terminal operators who own the fuel products handled by the terminal must obtain a motor vehicle fuel supplier license. These terminal operators file a combined monthly motor vehicle fuel supplier and terminal operator report with the department.
- A terminal operator who does not own any of the fuel products handled by the terminal does not need a suppliers license. However these terminal operators are required to electronically file monthly informational reports with the department itemizing terminal receipts, disbursements, and meter readings.

D. ALTERNATE FUEL DEALER/USER LICENSE

The alternate fuels tax is payable directly to the department by the following persons who must be licensed by the department:

1. Fuel “dealers” who place alternate fuel into the supply tanks of licensed motor vehicles, snowmobiles, recreational motorboats, all-terrain vehicles (ATV), or utility terrain vehicles (UTV) (unless the ATV or UTV is registered for private use), owned by others, or owned by others as well as themselves.
2. Fuel “users” who make bulk purchases of alternate fuel that will be placed into supply tanks of **their own** licensed motor vehicles, snowmobiles, recreational motorboats, or all-terrain vehicles (ATV), or utility terrain vehicles (UTV) (unless the ATV or UTV is registered for private use). Fuel users who make bulk purchases and do not want to obtain an alternate fuel license from the department can remit the alternate fuel tax to their dealer.

The most common examples of alternate fuels are LPG (liquefied propane gas) LNG (liquefied natural gas) and CNG (compressed natural gas). The alternate fuel tax rate for LPG is 22.6¢ per gallon LNG is 19.7¢ per gallon, and 24.7¢ per gallon for CNG. Other alternate fuels are taxed at 30.9¢ per gallon.

E. GENERAL AVIATION FUEL DEALER/USER LICENSE

The general aviation fuel tax is payable by the following persons who must be licensed by the department:

1. Fuel “dealers” who make bulk deliveries of aviation fuel to persons who are not licensed as general aviation fuel dealers with the department.
2. Fuel “dealers” who place aviation fuel into the supply tanks of aircraft owned by others.
3. Fuel “dealers” who place aviation fuel into aircraft owned by others as well as their own aircraft.
4. Fuel “users” who place aviation fuel into supply tanks of their own aircraft. Generally, fuel users do not need a general aviation fuel license because they pay the aviation fuel tax to their suppliers. However, users who want to purchase automobile gasoline tax-exempt from fuel suppliers must obtain a general aviation fuel license, and are then responsible for remitting the aviation fuel tax to the department.

The Wisconsin general aviation fuel tax is 6¢ per gallon. No person may act as a general aviation fuel dealer in Wisconsin unless the person is a holder of a valid general aviation fuel license. Only fuel dealers **not** fuel “users” can fuel aircraft owned or operated by others.

The term “aircraft” means any contrivance (except those owned by an air carrier company), used or designed for navigation or flight in air.

An “air carrier company” is any person, association, company, or corporation that engages in the business of transporting persons and/or property on regularly scheduled flights.

F. FUEL TRANSPORTER REGISTRATION NUMBER

All persons who transport motor vehicle fuel, general aviation fuel, or alternate fuels on any highway in Wisconsin are required to register with the department.

Exceptions:

- Private carriers that transport fuel only within Wisconsin (i.e., not across state lines). A carrier is termed “private” if it owns the vehicles transporting the fuel as well as the fuel products being transported.
- Fuel carriers (transporters) that do not transport fuel on Wisconsin highways (e.g., pipelines, rail, ships, barges). However, both terminal operators and nonhighway fuel carriers must file monthly reports with the department.

There is no fee for a registration number. When the application is approved, the department will issue a registration number and that number must be displayed on all vehicles used to transport fuel on Wisconsin highways. The registration number is valid until it is canceled by you or revoked by the department. A registration number is not transferable to another person or place.

The registration number issued, must be painted on both sides and rear of each vehicle used to transport fuel in Wisconsin. The number must be preceded by the letters WDR and all characters cannot be less than 5 inches in height with a stroke not less than 3/4 inch in width.

Pipeline, rail, ship, and barge carriers who transport fuel in Wisconsin (**not upon Wisconsin highways**) are not required to obtain a fuel registration number but are required to file monthly reports with the department itemizing fuel shipments in Wisconsin.

OBTAINING A LICENSE OR REGISTRATION NUMBER

Complete the fuel application (MF-100) and send it to the mailing address below. There is no fee for a license or registration number. However, persons applying for a fuel license or registration number must also hold a Business Tax Registration (BTR) Certificate. There is an initial one-time charge of \$20 and a renewal fee every two years of \$10 for this certificate.

SECURITY

Persons applying for a fuel license may be required to provide security guaranteeing payment of the fuel tax and petroleum inspection fee. If the information on the application indicates that security is required, a fuel license or registration number will not be issued until the security is received. The amount of security is determined by the department but cannot exceed three times a licensee’s average monthly liability. Acceptable types of security include, but are not limited to: bonds, certificates of deposit, or cash. Security can be released when a licensee has a good filing and payment record with the department for two years.

COMPLETING THE APPLICATION

Failure to provide all required information in all applicable sections will delay the processing of your application.

Section 1: Every applicant must complete this section.

Section 2: All except transporters must complete this section.

Section 3: Only transporters should complete this section.

Section 4: Terminal operators must enter an IRS Terminal Control number.

Section 5: All applicants must complete this section.

Once the application is approved and any required security received, the fuel license or registration number will be issued. **This license is not transferable to another person or place.**

ASSISTANCE

You can access the department’s website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View common questions
- Email us for assistance

Physical Address
2135 Rimrock Road
Madison WI 53713

Mailing Address
Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900

Phone: (608) 266-6701

Madison WI 53708-8900

Fax: (608) 261-7049

Email: excise@revenue.wi.gov