

REG-1 Addendum C

Motor Vehicle Fuels Tax ♦ Heating Fuels Distributor Petroleum Products Gross Earnings Tax

Entity name	Registration Confirmation # or CT Tax Registration #
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Instructions

1. This addendum must be submitted with **Form REG-1, Business Taxes Registration Application**, if you are registering for any of the taxes listed below. Register on the **Taxpayer Service Center (TSC)** at **www.ct.gov/TSC** for taxes listed on Form REG-1.
File this addendum in person at any regional office or mail it to: **Department of Revenue Services, PO Box 2937, Hartford, CT 06104-2937.**
2. If you have been issued a Registration Confirmation Number or a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided above and complete Form REG-1, Sections 1 through 6 and Section 14.
3. If you are registering for the motor vehicle fuels tax, you may be required to provide additional information and post a surety bond. Contact the DRS Excise Taxes Unit at **860-541-3224** during business hours.
4. If you plan to sell heating oil and you are registering for the heating fuels distributor or the special fuel distributor tax, you **must** also register with the Department of Consumer Protection (DCP) as a Home Heating Fuel Dealer and obtain a HOD registration certificate. Contact DCP at 860-713-6160.
5. There is no fee to register for any of the taxes listed below.

Read the definitions below and check the box(es) next to the license you are applying for.

Part I: Motor Vehicle Fuels Tax

Distributor: Any person who:

- Regardless of residency or location, imports fuels, or causes fuels to be imported into this state, for sale or use;
- Produces, refines, manufactures, or compounds fuels within this state;
- Distributes fuels by tank wagon in this state; **or**
- Stores fuels in this state in a tank or other container having a capacity equaling or exceeding 100,000 gallons.

- Special Fuel Distributor:** Any person distributing diesel fuel, propane, natural gas, jet fuel, kerosene, or biodiesel.
- Motor Vehicle Fuels Distributor:** Any person distributing gasoline, aviation gas, ethanol, or ethanol based gasoline.
- Tax-Paid Motor Vehicle Fuels Distributor** (Purchase tax paid): Any person distributing motor vehicle fuels that includes the state excise tax at the point of purchase.

Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively for export outside the State of Connecticut and is licensed as a distributor in that state.

- Motor Vehicle Fuels Exporter:** Any person exporting diesel fuel, jet fuel, propane, natural gas, gasoline, aviation gas, or gasohol.
Provide state of destination: _____ Distributor's license no. in that state: _____

- Marine Fuel Dock Owner or Operator:** Any person who owns or operates a marine fuel dock and sells dyed diesel fuel exclusively for marine purposes.

- Aviation Fuel Dealer:** Any person whose place of business is located upon an established airport within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine.

If you check **any** of the boxes in Part I, **enter the date** you will start selling motor vehicle fuels: $\frac{\text{m}}{\text{m}}$ / $\frac{\text{d}}{\text{d}}$ / $\frac{\text{y}}{\text{y}}$ $\frac{\text{y}}{\text{y}}$

Part II: Heating Fuels Distributor

- Heating Fuels Distributor:** Any person who distributes number 2 heating oil, kerosene, or propane to be sold exclusively for **heating purposes. You must sign this declaration.**

Declaration for Heating Fuels Distributor only: I declare under penalty of law that, to the best of my knowledge and belief, all fuel sold by the applicant is used exclusively for heating purposes.

Authorized signature	Title	Date	Sign here only if you are applying for a heating fuels distributor license.
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Part III: Petroleum Products Gross Earnings Tax

- Petroleum Products Gross Earnings:** Any company that sells petroleum products whose gross earnings are derived from the first sale of petroleum products in Connecticut, or any company that imports, or causes to be imported, petroleum products into Connecticut for sale, use, or consumption in Connecticut.

If you check the box in Part III, **enter the date** you will start selling petroleum products: $\frac{\text{m}}{\text{m}}$ / $\frac{\text{d}}{\text{d}}$ / $\frac{\text{y}}{\text{y}}$ $\frac{\text{y}}{\text{y}}$

Number of gallons of motor vehicle fuel or diesel fuel you expect to sell each month in Connecticut: _____

For DRS use only

Authorized signature	Date	Effective date	Bond amount
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