

**MOTOR FUEL DISTRIBUTOR APPLICATION**  
 (Read Instructions Before Completing)

(Form CRF-002 must be completed before license can be issued)

OFFICE USE ONLY
TOTAL AMT. REC. \$
DISTRIBUTOR LICENSE NO.

1	STATE TAXPAYER IDENTIFIER	2	GA. SALES TAX NO. OR FEI NO.		
3	LEGAL BUSINESS NAME				
4	LOCATION ADDRESS	CITY	STATE ZIP CODE		
5	FOR WHICH TYPE OF DISTRIBUTOR LICENSE ARE YOU APPLYING? <input type="checkbox"/> MOTOR FUELS, INCLUDING GASOLINE <input type="checkbox"/> COMPRESSED PETROLEUM GAS <input type="checkbox"/> SPECIALS FUELS <input type="checkbox"/> MOTOR FUELS, EXCLUDING GASOLINE <input type="checkbox"/> AVIATION GASOLINE				
6	WHEN DID OR WILL YOU START DISTRIBUTING OR USING MOTOR FUELS?    /    /				
7	TYPE OF BUSINESS <input type="checkbox"/> RESELLER <input type="checkbox"/> DUAL USER (Highway and Non-Highway use)				
8	<b>GEORGIA ANTICIPATED MONTHLY SALES IN GALLONS</b>				
	Fuel Type	RETAIL		WHOLESALE	
		Taxable	Non-Taxable	Taxable	Non-Taxable
	GASOLINE				
	FUEL OILS				
	LP/CP GAS				
SPECIAL FUELS					
AVIATION GASOLINE					
9	DO YOU SELL TO CONSUMERS THAT HAVE TAXABLE USE OF THESE FUELS: FUEL OILS <input type="checkbox"/> YES <input type="checkbox"/> NO    LP/CP GAS <input type="checkbox"/> YES <input type="checkbox"/> NO				
10	<b>ANTICIPATED MONTHLY IMPORTS AND EXPORTS IN GALLONS</b>				
	FUEL TYPE	IMPORTS		EXPORTS	
	GASOLINE				
	FUEL OILS				
	LP/CP GAS				
	SPECIAL FUELS				
AVIATION GASOLINE					
11	FOR SALES TO U.S. GOVERNMENT, LIST VENDOR ACCOUNT NUMBER (if applicable)				
12	WILL YOU BE EXPORTING ALL YOUR GASOLINE PURCHASES? <input type="checkbox"/> YES <input type="checkbox"/> NO		13	SPECIFY THE STATE IN WHICH TITLE OF FUEL WILL TRANSFER TO YOU	
14	<b>ANTICIPATED MONTHLY USE IN GALLONS (Highway and Non Highway Use)</b>				
	FUEL TYPES	HIGHWAY		NON HIGHWAY	
	FUEL OILS				
	LP/CP GAS				
	SPECIAL FUELS				
15	ANTICIPATED MONTHLY USE IN GALLONS OF AVIATION GASOLINE				
THIS APPLICATION HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE IS TRUE AND CORRECT					
Signature _____		Title _____		Date _____	
(Must be signed by owner, partner, or authorized officer of corporation - Stamped signature not acceptable)					

**DEFINITIONS:**  
 FUEL OILS: Diesel No. 1 and 2 - Heating No. 1 and 2 - Aviation Fuel and Tractor Fuel (Kerosene Based)  
 COMPRESSED PETROLEUM GAS: Propane - Butane - Propylene - Butylene  
 SPECIAL FUEL: All other sources of energy other than gasoline, fuel oil or compressed petroleum gas.  
 HIGHWAYS: That portion or right of way open to the public as a matter of right for vehicular travel even though under construction, reconstruction, maintenance or repair  
 TAXABLE USE OR SALE: Fuel used to propel a vehicle upon the public highways  
 Fuel used or consumed in or upon a vehicle that is designed for use and is used upon the public highways  
 Fuel for construction, maintenance, repair or reconstruction of public highways

STATE OF GEORGIA

DEPARTMENT OF REVENUE

**INSTRUCTIONS FOR COMPLETION OF THE MOTOR FUEL DISTRIBUTOR APPLICATION (CRF-007)**

**TYPE OR PRINT IN INK - DO NOT USE PENCIL**

Use this form to apply for a Motor Fuel Distributor License. Any person who produces, refines, prepares, distills, manufactures, blends, or compounds motor fuels in this state; imports or exports motor fuels for sale; or sells motor fuel to the United States Government, must obtain a distributor license. In addition, any person who consumes or uses motor fuels or other than gasoline for both highway and non-highway use or sells this fuel to consumers who have both highway and non-highway use may obtain a distributor license. Any license issued under Ga. Code 48-9-1 shall indicate the type of motor fuel the distributor is licensed to distribute.

**A. INSTRUCTIONS FOR PAYMENT:**

A filing fee of \$10.00 for each license type selected must be attached and made payable to the GEORGIA REVENUE COLLECTION ACCOUNT. Georgia law stipulates that taxes and fees shall be paid in lawful money of the U.S. and be free of any expense to Georgia.

A bond must be posted for an amount sufficient to cover three times your monthly tax liability. Your monthly tax liability amount is the number of taxable gallons times 10 1/2 cents (7 1/2 cents + 3%).

No bond is necessary if all sales of fuel oil or LP/CP gas are non-taxable (off highway use only-heating and cooking) and sales must be less than 1,000 gallons per month or 12,000 gallons per year. Submit the completed Georgia Motor Fuel Distributor Bond form, if required, with this application.

**B. INSTRUCTIONS FOR COMPLETING:**

- Line 1 - Enter your Georgia State Taxpayer Identifier. (If you do not yet have one, leave blank).
- Line 2 - Enter your Georgia Sales Tax Number or FEI number.
- Line 3 - If registered with the Secretary of State, enter the name under which your business is legally registered. If your business is not so registered, then enter the name under which you plan to operate.
- Line 4 - Enter the Physical location of your business. (A Post Office Box is not an acceptable location address.)
- Line 5 - Check the type Distributor License for which you are applying.
- Line 6 - Enter the date (MMDDYY) you have or will begin distributing motor fuels in Georgia.
- Line 7 - Check the type of business you operate.
- Line 8 - Enter your estimated monthly sales (in gallons) to retail (service stations) and wholesale (other distributors) customers; and whether the sales will be taxable and/or non-taxable by fuel type.
- Line 9 - Check "yes" or "no" in the space provided for both Fuel Oils and LP/CP gas.
- Line 10 - Enter your estimated monthly volume of imports and exports (in gallons) for the Fuel Type listed.
- Line 11 - Enter your vendor account number if you sell motor fuels to the U.S. Government.
- Line 12 - Check "yes" or "no" in the space provided.
- Line 13 - Enter the state in which you take possession of the fuel.
- Line 14 - Enter your estimated monthly usage in gallons, taxable and non-taxable for the fuel types listed.
- Line 15 - Enter your estimated monthly usage in gallons of Aviation Gasoline.

**C. INSTRUCTIONS FOR SIGNING:**

This application must be signed by the owner, a partner, or an authorized officer of the corporation.

**D. INSTRUCTIONS FOR MAILING AND REQUESTING INFORMATION:**

The taxpayer should retain a copy of this application for their file and for inspection by the Revenue Commissioner or his agent. Mail the original to the address shown below. If you have any questions or need assistance in completing the application, call 404-651-8651 or write to the following address:

Georgia Department of Revenue  
Registration Unit  
P. O. Box 740001  
Atlanta, Georgia 30374

THE PROCESSING OF THIS APPLICATION WILL BE DELAYED UNLESS IT IS PROPERLY SIGNED. COMPLETE INFORMATION IS FURNISHED. AND ALL APPLICABLE QUESTIONS ARE ANSWERED.