



# Instructions for Form TP-650

## Application for Registration Under Articles 12-A and 13-A

### General information

If you deal in motor fuel, diesel motor fuel, or residual petroleum product, you may be required to register your business under Tax Law Article 12-A, *Tax on Gasoline and Similar Motor Fuel*, or Article 13-A, *Tax on Petroleum Businesses*. Complete Form TP-650 to apply for, change, or transfer one or more registrations under Tax Law Articles 12-A and 13-A.

Complete Form TP-650 and submit it with additional attachments required as described on page 4 of Form TP-650.

### Bonding requirements

The Tax Department may require an applicant to file a bond or other acceptable security. A distributor of motor fuel is required to file a surety bond or security for at least \$50,000. An importing/exporting transporter is required to submit a performance bond or security for \$2,000. A person storing motor fuel and required to be licensed as a terminal operator is required to submit a performance bond or security for \$10,000. A person required to be licensed as a terminal operator who is storing **only** diesel motor fuel is not required to submit a performance bond or security.

### Transfer of registration

The transfer of a registration to another without the prior written approval of the Tax Department is invalid, will not be recognized by the Tax Department, and is grounds for the immediate cancellation or suspension of the registration. You must submit Form TP-650 and receive approval prior to the transfer of registration. However, you have up to 90 days from the death of an individual to submit a completed Form TP-650 if the transfer is by direct bequest or inheritance from the decedent, and you are:

- the spouse or an ancestor of the decedent;
- a lineal descendant of the decedent, of the decedent's spouse, or of a parent of the decedent; or
- the spouse of any lineal descendant.

A transfer of a registration also occurs if:

- a new partner is added to the registered entity or replaces an existing partner, or
- any person acquires ownership or control, directly or indirectly, of more than 10% (25% or more if four or fewer shareholders) of the voting stock of the registered entity.

### Definitions

An *airline* includes:

- an air carrier of persons, property, and mail operating under a *Certificate of Public Convenience and Necessity* issued by the Federal Aviation Administration (FAA);
- an air carrier holding a *Certificate for All-Cargo Air Service* issued by the FAA; and
- an air taxi operator, who is classified by the FAA as a commuter air carrier or who:
  - performs at least five trips per week between two or more points and publishes flight schedules that specify the times and days of the week and places between which such flights, are performed; or
  - transports mail by air under a contract with the United States Postal Service.

*Diesel motor fuel* is No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated as No. 4 diesel fuel.

*Non-highway diesel motor fuel* is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

*Highway diesel motor fuel* is any diesel motor fuel that is not non-highway diesel motor fuel.

*Dyed diesel motor fuel* is diesel motor fuel that has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

*Biodiesel* is either qualified biodiesel or unqualified biodiesel.

*Qualified biodiesel* is a diesel motor fuel substitute produced from nonpetroleum renewable resources that meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act (42 USC 7545) and that meets the ASTM International active standard D6751 for biodiesel fuel.

*Unqualified biodiesel* is a diesel motor fuel substitute produced from nonpetroleum renewable resources that does not meet the ASTM International active standard D6751 biodiesel fuel.

*B20* is a mixture consisting by volume of 20 percent biodiesel and the remainder of which is diesel motor fuel.

*Fixed-base operator* is any person, firm, association or corporation, selling kero-jet fuel or aviation gasoline, or both, for airplanes from a fixed and permanent place at an airport within the state.

*Motor fuel* is gasoline, benzol, reformulated blendstock for oxygenate blending, conventional blendstock for oxygenate blending, E85, fuel grade ethanol that meets the ASTM International active standards specifications D4806 or D4814, or other product which is suitable for use in the operation of a motor vehicle engine.

*Residual petroleum product* is the topped crude of refinery operations which includes products commonly designated by the petroleum refining industry as No. 5 fuel oil, No. 6 fuel oil, and bunker C. It also includes the special grade of diesel product designated as No. 4 diesel fuel and not suitable as a fuel for use in the operation of a motor vehicle engine.

### Line instructions

**Line 1** – Enter the exact legal name of your business. The *legal name* of a corporation is the name that appears on the certificate of incorporation. A limited liability company's *legal name* is the name that appears on its articles of organization. The *legal name* of an unincorporated business is the name in which the business owns property or acquires debt. The *legal name* of a partnership or a limited liability partnership is the name that appears on its partnership agreement. The *legal name* of a sole proprietor is the name of the individual owner of the business.

**Line 2** – Enter the doing-business-as (DBA) name, trade name, or assumed name if different from the legal name. For a corporation, this is the name that appears on the trade name certificate you filed with the New York State (NYS) Department of State. For an unincorporated business, this is the name filed with the county clerk's office.

**Line 3** – Enter the actual street address where your business is conducted. Do not enter a representative's address or a post office box number.

**Line 4** – Enter your mailing address where you want to receive information from the Tax Department. A post office box number or a representative's address is acceptable.

**Line 6** – Enter the date that you began or expect to begin the type of business in NYS for which you are applying. For most types of registrations, you must be registered in order to conduct any of those activities (see *Types of registration*).

**Line 7** – Enter your employer identification number (EIN) on line 7a. If you do not have one, enter *N/A*. If you would like to provide an email address, enter on line 7b, in the *Email address* box.

#### **Line 10 – Types of registration**

Mark an **X** in the applicable box to indicate whether this is a filing for a new applicant, a change in registration, or a transfer of registration (see *Transfer of registration*). Unless stated otherwise, you must be registered for the type of registration before conducting any of its business activities.

Mark an **X** in one or more boxes to indicate the following type(s) of registration for which you are applying:

##### **a. Distributor of diesel motor fuel**

You must apply for registration as a distributor of diesel motor fuel if you:

- import (or cause to be imported) any diesel motor fuel into NYS (other than fuel imported in the tank of a vehicle for its operation);
- produce, refine, manufacture, or compound diesel motor fuel within NYS; or
- sell or use diesel motor fuel in NYS (except diesel motor fuel sold to consumers and delivered directly into the fuel tank of a motor vehicle, boat, or aircraft for its operation).

Instead of registering as a distributor of diesel motor fuel, you may be able to register as a retailer of non-highway diesel motor fuel only or as a distributor of kero-jet fuel only if you meet the limited requirements for such registrations. (See items *b* and *c* below.)

##### **b. Retailer of non-highway diesel motor fuel only**

You may apply for registration as a retailer of non-highway diesel motor fuel only if you import (or cause to be imported) into or sell in NYS, non-highway diesel motor fuel that you will sell to consumers. A retailer of non-highway diesel motor fuel only that makes sales for any other purpose may be subject to civil and criminal penalties.

If you want to sell diesel motor fuel for any other purpose, you must first be registered as a distributor of diesel motor fuel. Further, if you want to make a sale into a bulk storage tank equipped with a nozzle capable of fueling motor vehicles (for example, a service station, truck stop, construction site, etc.), you must first be registered as a distributor of diesel motor fuel (except for delivery at a farm site for use directly and exclusively in the production for sale of tangible personal property by farming).

Generally, the requirements for registering as a retailer of non-highway diesel motor fuel only and the tax and information reporting requirements are simpler than registration and reporting requirements for distributors of diesel motor fuel.

##### **c. Distributor of kero-jet fuel only**

You may apply for registration as a distributor of kero-jet fuel only if you are a fixed-base operator in NYS, and all your sales of kero-jet fuel are delivered directly into the fuel tank of an airplane for use in its operation. As a distributor of kero-jet fuel only, you are also permitted to import (or cause to import) the kero-jet fuel. Registration as a distributor of kero-jet fuel is optional; however, you must register as either a distributor of kero-jet fuel or a distributor of diesel motor fuel before you import (or cause to be imported) kero-jet fuel into NYS. By registering as a distributor of kero-jet fuel, you may save on purchases of kero-jet fuel from your suppliers. Purchases of kero-jet fuel by a distributor of kero-jet fuel are not subject to the diesel motor fuel tax or the petroleum business tax.

If you want to make any other sales of diesel motor fuel in NYS or sell kero-jet fuel in bulk even if it will ultimately be used in airplanes, you must first be registered as a distributor of diesel motor fuel.

Distributors of kero-jet fuel only must file Form FT-943, *Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators*.

Generally, the requirements for registering as a distributor of kero-jet fuel only and the tax and information reporting requirements are simpler than registration and reporting requirements for distributors of diesel motor fuel.

##### **d. Aviation fuel business**

An aircraft operator that imports kero-jet fuel into NYS in the fuel tanks of its aircraft for consumption in NYS for business purposes must register as an aviation fuel business. An aircraft operator, other than an airline, may instead file Form PT-351, *Aircraft Fuel Consumption Tax Return*, monthly or annually (September 1 to August 31). Any aircraft operator may instead register as a distributor of kero-jet fuel only if they meet the registration requirements (see item *c* above) or may be required to register as a distributor of diesel motor fuel (see item *a* above).

##### **e. Residual petroleum product business**

You must apply for registration as a residual petroleum product business if you:

- import (or cause to import) any residual petroleum product into NYS for use, distribution, storage, or sale in NYS;
- produce, refine, manufacture, or compound residual petroleum product within NYS; or
- sell residual petroleum product in NYS.

##### **f. Retail seller of aviation gasoline**

You may apply for registration as a retail seller of aviation gasoline if:

- you are a fixed-base operator in NYS; and
- your sales of aviation gasoline are delivered directly into the fuel tank of an airplane for use in its operation.

A retail seller of aviation gasoline may **not** sell any other motor fuel at its fixed-base operation and may **not** import aviation gasoline or any other motor fuel into NYS. A retail seller of aviation gasoline who makes such sales or such importations may be subject to civil and criminal penalties. Registration as a retail seller of aviation gasoline is optional. By registering as a retail seller of aviation gasoline, you may save on purchases of aviation gasoline from your suppliers. Purchases of aviation gasoline by a retail seller of aviation gasoline are exempt from the motor fuel tax and are subject to a reduced rate of the petroleum business tax.

Each retail seller of aviation gasoline must file Form FT-943.

##### **g. Importing/exporting transporter**

You must register as an importing/exporting transporter if you are a transporter who transports motor fuel into NYS for use, distribution, storage, or sale in NYS; or transports motor fuel in NYS where such motor fuel is being exported from a point in NYS to a point outside NYS.

A transporter is any person who has the use or control, or the right to the use or control, of any means of transportation used in transporting motor fuel, including a barge, truck, railroad car, or pipeline.

##### **h. Terminal operator**

You must apply for registration as a terminal operator if you have the use of or control over, or the right to so use or control, a terminal. A *terminal* is a motor fuel or diesel motor fuel storage facility with a storage capacity of 50,000 gallons or more, excluding any facility where motor fuel or diesel motor fuel is stored solely for its retail sale at the facility.

**i. Distributor of motor fuel**

You must apply for registration as a distributor of motor fuel if you import or cause any motor fuel to be imported into NYS for use, distribution, storage, or sale within NYS; or produce, refine, manufacture, or compound motor fuel within NYS.

Persons who transport but do not own the motor fuel are not required to be registered as a distributor of motor fuel. A person must own the motor fuel that is being imported into or produced in NYS in order to be required to register as a distributor of motor fuel.

Instead of registering as a distributor of motor fuel, you may be able to register as a liquefied petroleum gas fuel permittee if you meet the limited requirements for such registration (see item *k*).

**j. Metropolitan Commuter Transportation District (MCTD) motor fuel wholesaler**

You must apply for registration as an MCTD<sup>1</sup> motor fuel wholesaler if you:

- make purchases of motor fuel within the MCTD for resale, or
- make sales (other than retail sales not in bulk) of motor fuel within the MCTD.

This registration requirement **does not apply** to any business that:

- is (or is required to be) registered as a distributor of motor fuel (see item *i*),
- makes **only** retail sales of motor fuel delivered directly into a motor vehicle for use in operating the vehicle,
- does not make purchases or sales of motor fuel within the MCTD, or
- does not make any sales of motor fuel in New York State.

<sup>1</sup> The MCTD is divided into two regions:

**Region 1** – New York City (Bronx, Kings (Brooklyn), New York (Manhattan), Richmond (Staten Island) and Queens counties), Dutchess County, Orange County, Putnam County, Rockland County and Westchester County.

**Region 2** – Nassau County and Suffolk County

**k. Liquefied petroleum gas fuel permittee**

You must register as a liquefied petroleum gas fuel permittee if you import, manufacture, or sell any liquefied petroleum gases, such as propane, ethane, or butane, identified as fuel for use in the operation of a motor vehicle or recreational boat, or if you fuel such a vehicle or boat in NYS. Instead of registering as a liquefied petroleum gas fuel permittee, you may register as a distributor of motor fuel. However, you must register as a distributor of motor fuel if you import (or cause to import) any other motor fuel into NYS or manufacture any other motor fuel in NYS. A liquefied petroleum gas fuel permittee who illegally imports or manufactures motor fuel other than liquefied petroleum gases may be subject to civil and criminal penalties.

**Line 11** – Mark an **X** in all boxes that describe the activities of your business. This will help us determine that you are applying for the correct registration.

**Line 12a** – Enter the required information for:

- All owner(s), officers, directors, partners. Identify general partners as **GP** after their names and limited partners as **LP**.
- All shareholders who own or control, directly or indirectly, more than 10% (25% or more if there are four or fewer shareholders) of the voting stock.
- Employees responsible for the duties specified in a through g below.

In the *Duties (a-g)* box, use the appropriate letter(s) (**a** through **g**) to indicate the individuals having final authority for the following:

- a. signing business's checks;
- b. signing the business tax returns;
- c. paying creditors;

- d. making the final decision on which bills are to be paid;
- e. conducting the business's general financial affairs;
- f. filing returns or paying the motor fuel or diesel motor fuel taxes (Article 12-A) or the petroleum business tax (Article 13-A);
- g. complying with any other requirement of the New York State Tax Law.

If applying for more than one license, registration, or permit, indicate which of the registrations/licenses/permits for which each person is responsible by entering the appropriate letter(s) (**a** through **k**) from line 10, *Type(s) of registration*.

**Line 12b** – Corporations must account for 100% stock ownership by completing line 12b for all shareholders holding 10% or less (or less than 25% if there are four or fewer shareholders). Any shareholders holding more than 10% (or 25% or more if there are four or fewer shareholders) must be listed in line 12a.

**Line 13** – Mark an **X** in the Yes or No box. If Yes, complete the information. All other businesses with which they were associated must be reported.

**Line 14** – If you answered Yes, give complete details that include convictions in other states and countries. Do not include information on traffic infractions unless related to the transportation of motor fuel, diesel motor fuel, or residual petroleum product.

**Line 15** – Distributors of diesel motor fuel and retailers of non-highway diesel motor fuel only should enter the number of gallons of diesel motor fuel (see *Definitions*).

Distributors of kero-jet fuel should enter the number of gallons of kero-jet fuel.

Residual petroleum product businesses should enter the number of gallons of residual petroleum product (see *Definitions*).

Retail sellers of aviation gasoline should enter the number of gallons of aviation gasoline.

Distributors of motor fuel and MCTD motor fuel wholesalers should enter the number of gallons of motor fuel (see *Definitions*).

**Line 16** – Enter the capacity of bulk storage tanks located in NYS only. Mark an **X** in the appropriate box to indicate whether any motor fuel is stored on the site of the bulk storage tanks.

**Line 17**

- a. Enter the total number of gallons of diesel motor fuel that you expect to sell or use each month in NYS.
- b. Enter the total number of gallons included in line 17a that you expect to sell to:
  - the United States or its agencies, or to NYS, its political subdivisions, or any of its agencies;
  - a consumer exclusively for heating or for use directly and exclusively in the production for sale of tangible personal property, gas, electricity, refrigeration or steam;
  - a farmer for use (other than on the highways of NYS) directly and exclusively in the production for sale of tangible personal property by farming;
  - a filling station or to other retail vendors of water-white kerosene (K-1) for sale only to consumers in quantities of no more than 20 gallons exclusively for heating; and
  - an airline for use in its airplanes or a use of kero-jet fuel by an airline in its airplanes.
- c. Enter the total number of gallons of non-highway diesel motor fuel included on line 17a that you will expect to sell to other registered distributors of diesel motor fuel, retailers of non-highway diesel motor fuel only, and distributors of kero-jet fuel only. Do not include gallons that you expect to sell at retail, or to a retail filling station, or into a repository equipped with a hose or other apparatus by which the fuel can be dispensed into the fuel tank of a motor vehicle.

- d. Enter the total number of gallons of highway diesel motor fuel included on line 17a that you expect to sell to other registered distributors where the sale is being delivered by pipeline, railcar, barge or other vessel, to a terminal of a registered/licensed operator or within a terminal where it has been delivered.

**Line 23 – Signature** – This application must be signed by the owner, partner, or corporate officer assuming responsibility for the validity of the information contained in the application. If it is not signed or the required attachments are missing, it will be returned to you. A daytime phone number will help expedite any questions we may have.

**Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

**Need help?**



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



**Telephone assistance**

**Miscellaneous Tax** Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.