Department of Taxation and Finance

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

TP-650
(2/17)

Read Form TP-650-I, *Instructions for Form TP-650,* carefully before completing this form. Attach additional sheets as necessary to fully answer all questions.

Print or type. All applicants must complete lines 1 through 14.

1 Legal name			
2 DBA or trade name *(if different from legal name above)*			
3 Address of principal place of business *(number and street; not a PO Box)*	City	State	ZIP code
4 Mailing address *(if different from business address)*	City	State	ZIP code
5 Business telephone ( )	**6** Date business began or will begin in New York State (NYS) *(mmddyyyy)*		
7a Employer identification number (EIN)	**7b** Email address		

8 Type of organization *(mark an **X** in one or more boxes)*

☐ Sole proprietor (individual) ☐ Partnership ☐ Corporation
☐ Limited liability partnership (LLP) ☐ Limited liability company (LLC) ☐ Other *(specify):* _____

9 Do you have an IRS *Letter of Registration* as a result of filing a federal Form 637, *Application for Registration (For Certain Excise Tax Activities)*?
Yes *(attach a copy)* ☐ No ☐

10 Types of registration

Mark an ***X*** in the appropriate box for which this form applies *(see instructions)*:

☐ New applicant ☐ Change of registration ☐ Transfer of registration

Mark an ***X*** in the box(es) for the license/registration for which you are applying and complete the lines indicated *(see instructions)*:

a. ☐ Distributor of diesel motor fuel (lines 1-17 and 23)
b. ☐ Retailer of non-highway diesel motor fuel only (lines 1-16 and 23)
c. ☐ Distributor of kero-jet fuel only (lines 1-16, 21, and 23)
d. ☐ Aviation fuel business (lines 1-14, 22, and 23)
e. ☐ Residual petroleum product business (lines 1-16 and 23)
f. ☐ Retail seller of aviation gasoline (lines 1-16, 21, and 23)
g. ☐ Importing/exporting transporter (lines 1-14, 19, and 23)
h. ☐ Terminal operator (lines 1-14, 20, and 23)
i. ☐ Distributor of motor fuel (lines 1-16, 18, and 23)
j. ☐ Metropolitan Commuter Transportation District (MCTD) motor fuel wholesaler (lines 1-16 and 23)
k. ☐ Liquefied petroleum gas permittee (lines 1-14 and 23)

11 Activities *(mark an **X** in all boxes that apply)*

A ☐ Importing or causing to import product owned by the applicant into NYS for use, distribution, storage, or sale in NYS:
- ☐ motor fuel
- ☐ diesel motor fuel (includes No. 2 heating oil)
- ☐ kero-jet fuel
- ☐ residual petroleum product
- ☐ other fuel _____

B ☐ Refining, manufacturing, compounding, blending, or otherwise producing within NYS:
- ☐ motor fuel
- ☐ diesel motor fuel (includes No. 2 heating oil)
- ☐ kero-jet fuel
- ☐ residual petroleum product
- ☐ other fuel _____

C ☐ Selling to other resellers in NYS:
- ☐ motor fuel
- ☐ diesel motor fuel (includes No. 2 heating oil)
- ☐ kero-jet fuel
- ☐ residual petroleum product
- ☐ other fuel _____

D ☐ Selling at retail in NYS (other than at a filling station):
- ☐ motor fuel
- ☐ diesel motor fuel (includes No. 2 heating oil)
- ☐ kero-jet fuel
- ☐ residual petroleum product
- ☐ other fuel _____

E ☐ Owner of a vehicle powered by:
- ☐ liquefied petroleum gas
- ☐ compressed natural gas
- ☐ propane
- ☐ other (identify) _____

F ☐ Retailing aviation gasoline at an airport

G ☐ Retailing kero-jet fuel and no other diesel product

H ☐ Industrial user:
- ☐ diesel motor fuel (includes No. 2 heating oil)
- ☐ residual petroleum product

I ☐ Importing kero-jet fuel into NYS in fuel tanks of aircraft

J ☐ Supplying passenger or cargo air carrier services to others

K ☐ Selling or purchasing motor fuel in the Metropolitan Commuter Transportation District

L ☐ Other *(explain):* _____

12a List owner(s), officers, directors, partners, and responsible employees *(see instructions)*. Attach additional sheets if necessary.

Name			Social security number (SSN) or EIN	Type(s) of registration(s) (a-j) *(see instr.)*
Home address *(number and street)*			Percentage of ownership	Title
City	State	ZIP code	Duties (a-g) *(see instructions)*	Telephone number ( )
Name			SSN or EIN	Type(s) of registration(s) (a-j) *(see instr.)*
Home address *(number and street)*			Percentage of ownership	Title
City	State	ZIP code	Duties (a-g) *(see instructions)*	Telephone number ( )
Name			SSN or EIN	Type(s) of registration(s) (a-j) *(see instr.)*
Home address *(number and street)*			Percentage of ownership	Title
City	State	ZIP code	Duties (a-g) *(see instructions)*	Telephone number ( )

12b For a corporation only, enter the total percentage of voting stock held by all shareholders *(the percentage of voting stock in lines 12a and 12b must total 100%; see instructions)* ..... %

13 During the last five years, has the applicant or any person listed in line 12a:

- owned or controlled, directly or indirectly, more than 10% (25% or more if there are four or fewer shareholders) of the voting stock of a business other than the applicant, **or**
- been an employee of a business (other than the applicant) who was under a duty to file a return or pay taxes under Articles 12-A or 13-A on behalf of such business, **or**
- been an officer, director, or partner of a business other than the applicant?

Yes ☐ No ☐ If *Yes*, complete below *(see instructions; attach additional sheets if necessary)*

Name of other business			EIN
Address *(number and street)*	City	State	ZIP code
Name of person or applicant			Inclusive dates
Name of other business			EIN
Address *(number and street)*	City	State	ZIP code
Name of person or applicant			Inclusive dates

14 In the past five years, was any person listed in line 12a convicted of any crime, or was any person listed in line 12a associated with a business (as described in line 13) at the time the business was convicted of any crime *(see instructions)*?

Yes ☐ No ☐ If *Yes*, complete below *(see instructions; attach additional sheets if necessary)*

Name of person	Name of business (if applicable)		City and state of arrest
Date of conviction *(mmddyyyy)*	Court of conviction	Statute section convicted of violating	Disposition (fine, imprisonment, etc.)

Description of charges: _____

Lines 15 and 16 should be completed by a distributor of diesel motor fuel, retailer of non-highway diesel motor fuel only, distributor of kero-jet fuel only, residual petroleum product business, retail seller of aviation gasoline, distributor of motor fuel, and MCTD motor fuel wholesaler.

15 Depending on the type of registration for which you are applying, enter the number of gallons of fuel sold or used in each of the last three years *(see instructions)*.

Year	Diesel motor fuel (gal.)	Kero-jet fuel (gal.)	Residual petroleum product (gal.)	Aviation gasoline (gal.)	Motor fuel (gal.)

16 Capacity of bulk storage tanks you own *(see instructions)* ..... _____ gal.
Capacity of bulk storage tanks you lease or rent from another ..... _____ gal.
Is any motor fuel or diesel motor fuel stored on the site of these bulk storage tanks? Yes ☐ No ☐

17 Only distributors of diesel motor fuel should complete line 17 *(see instructions)***.**

a. Gallons of diesel motor fuel you expect to sell or use each **month** in NYS ..... _____ gal.
b. Gallons included in 17a that you expect to sell for specific exempt purposes ..... _____ gal.
c. Gallons of non-highway diesel motor fuel included in 17a that you expect to sell to other registered distributors ..... _____ gal.
d. Gallons of highway diesel motor fuel included on line 17a sold to a registered distributor within a terminal ..... _____ gal.
e. Gallons of highway diesel motor fuel included in 17a and purchased tax paid in NYS ..... _____ gal.

18 Only distributors of motor fuel should complete line 18.

Gallons of motor fuel you expect to import, manufacture, refine, produce, or compound **each month** in NYS ..... _____ gal.

19 Only importing/exporting transporters should complete line 19.

a. Identify your method(s) of transporting motor fuel (truck, tractor-trailer, barge, tanker, pipeline, railroad, etc.) _____
b. Gallons of motor fuel you expect to **import** into NYS during the next 12 months ..... _____ gal.
c. Gallons of motor fuel you expect to **export** out of NYS during the next 12 months ..... _____ gal.
d. List all terminals/storage facilities located in NYS where you load/unload motor fuel:

Location of terminal/facility

20 Only terminal operators should complete line 20 *(attach additional sheets if necessary)***.**

a. List all terminals/storage facilities located in NYS where you will store motor fuel or diesel motor fuel.

Location	Owned (***O***) or Leased (***L***)	Capacity	Method of supply	Method of distribution	Blending capability (***Yes*** *or* ***No***)	Type of fuel stored (***premium*** *or* ***regular***)	Gallons of motor fuel or diesel motor fuel handled during the last 12 months

b. For all **leased** terminals/storage facilities listed in line 20a, complete the following:

Location	Lessor's name and address	Lessor's EIN or SSN	Capacity leased	Lease expiration date *(mmddyyyy)*

c. Do you lease or sublease any terminals listed in line 20a to other persons? Yes ☐ No ☐ If *Yes*, complete the following:

Location	Lessee's/sublessee's name and address	Lessee's/sublessee's EIN or SSN	Capacity leased	Lease expiration date *(mmddyyyy)*

d. List principal suppliers of each terminal/storage facility:

Location of terminal/facility	Supplier's name and address	Method of transportation	Supplier's EIN or SSN	Gallons supplied for last 12 months

e. List principal transporters from each terminal:

Location of terminal/facility	Transporter's name and address	Method of transportation	Transporter's EIN or SSN	Gallons transported during last 12 months

21 Only distributors of kero-jet fuel only and retail sellers of aviation gasoline should complete line 21 *(attach additional sheets if necessary)***.**

a. List all places located within NYS where you sell kero-jet fuel or aviation gasoline:

Name of place of business	Name of airport	Location of airport *(street, city, county)*	Type of fuel	
			Kero-jet	Aviation

b. Are all sales of kero-jet and aviation gasoline delivered directly into the fuel tanks of aircraft? Yes ☐ No ☐

c. If you are registering as a *distributor of kero-jet fuel only*, do you sell any diesel motor fuel (other than kero-jet fuel at retail) at any location within NYS? Yes ☐ No ☐

d. If you are registering as a *retail seller of aviation gasoline*, do you sell any motor fuel (other than aviation gasoline at retail) at any location within NYS? Yes ☐ No ☐

22 Only aviation fuel business applicants should complete line 22.

Are you an airline (see *Definitions* in instructions)? Yes ☐ No ☐

If you are **not** an airline, would you prefer to file monthly tax returns instead of annual tax returns? Yes ☐ No ☐

23 Signature *(all applicants must complete line 23)*

I certify that all information provided is true and complete, and that this application has been completed with the knowledge that making a willfully false written statement is a felony under Tax Law section 1812(c)(1) and a misdemeanor under Tax Law sections 1812(c)(2), 1812-f(c)(1), and 1812-f(c)(2) and Penal Law section 210.45 punishable by fines and penalties therein. I further declare that this application has been completed with the knowledge that making a false statement herein may result in the cancellation, suspension, or revocation of any license or registration issued by the Tax Department pursuant to the tax articles to which this form applies. I also understand that the Tax Department is authorized to investigate the validity of the accuracy of any information entered on this application.

Printed name	Signature	
Title	Date *(mmddyyyy)*	Daytime telephone number ( )

Additional attachments required

If you are applying for a license/registration as a distributor or motor fuel, liquefied petroleum gas fuel permittee, distributor of diesel motor fuel, retailer of non-highway diesel motor fuel only, distributor of kero-jet fuel only, residual petroleum product business, or retail seller of aviation gasoline, you must submit:

- a current financial statement (to register as a distributor of motor fuel, your current financial statement must be a certified, unqualified statement); and
- a letter from each supplier that includes the following information:
  - the quantity and type of product that they agree to supply to you each month;
  - payment and/or credit terms; and
  - the terminals from which the fuel will be shipped and the method of shipment (ocean vessel, barge, tank truck, pipeline, etc.).

If you are not currently registered as a sales tax vendor, you must apply and receive your NYS *Certificate of Authority* before this application will be approved for licensing/registration. You may apply online by using the *New York Business Express* at *www.businessexpress.ny.gov.*

The Tax Department will notify you if you are required to file a bond or other acceptable security (see *Bonding requirements* in instructions).

Mail completed application and all required documents to:

NYS TAX DEPARTMENT
TDAB/FACCTS-REGISTRATION AND BOND UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-2993

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services.*