

# New Jersey Form MFA-1 Instructions

Complete all appropriate sections and send this application with a **check** for the total application fee **payable to “State of New Jersey – LMF”** to:

New Jersey Division of Taxation  
P. O. Box 189  
Trenton, NJ 08695-0189

Be sure to check whether this is an Initial, Change, or Renewal Application. If you are a licensee and wish to note changes of Address, Activity, etc., check Change.

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## Failure to provide all required data will result in automatic denial of this application.

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**Activity Start Date for Initial Applications:** Enter the date you began motor fuels activities for the license you requested.

### Section 1

If you already have a NJ Tax Identification Number, enter it. **Otherwise, leave that space blank.**

If you already have an IRS 637 Number, enter it. **Otherwise, leave that space blank.**

The Business Name is your company’s name as it appears on the Business Registration.

The Trade Name is the name by which your company does business and is known in the industry.

The Physical Address is your company’s location for operations in New Jersey. If there are no New Jersey locations, enter your company’s primary business location.

The Mailing Address is the address the Division of Taxation can use to contact your company for general inquiries or notices.

The Books and Records Address is the address the Division of Taxation can use to contact your company regarding reporting and payments. It is the address where tax-specific inquiries will be sent.

### Section 2

The Contact for Registration is the individual who can answer questions regarding this application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

The Contact for Reporting is the individual who can answer questions regarding filing of reports and issuance of payments. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

The Individual Completing this form is the individual who actually provides the information on the application. If

this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

### Section 3

Retail Dealer applicants that are taking over a business location should list the previous business name, include the date the previous business ended, and enter the date that you will start, or started, selling gas.

### Section 4

Check the box that applies and leave all others blank. If you check New Jersey Corporation, you must give the Date of Incorporation. If you check Out of State Corporation, you must give the state of incorporation and the Date Registered in New Jersey. If you check “Other,” you must specify the type of ownership.

### Section 5

You must provide all requested information for the owner, owner and spouse, all partners, or all principal officers. If there are more than four partners or principal officers, you must write “See Rider Attached” in the first space and provide the information on a separate sheet.

### Section 6

Provide this information for any owner, officer, or employee who operated, managed, or reported for another company that required a Motor Fuels license of any type.

### Section 7

Check each type of product you will possibly handle in New Jersey. If you check “Other,” you must name each product.

### Section 8

Check one or more of the license types highlighted. For each license you request, you must check one or more of the numbered boxes below that license type. You must **pay the application fee for each license** requested. However, if you are applying for a Terminal Operator license and already have a Supplier license or are applying for a Supplier license, the \$450 fee for the Terminal Operator license is waived. Enter the total amount due for all licenses requested at the end of this section. You may write one check for the total due for all licenses requested. **Make the check payable to State of New Jersey – LMF.**

### Section 9

Complete this section if you are an end user who picks up fuel in a terminal or if you receive, produce, or blend fuel that has not been taxed.

## Section 10

Provide the information requested for the companies with whom you do business. If you deal in more than one product with a particular company, list it once for each type of product. Under "How product is received," state how your company receives control or possession of the products listed. For instance, pipeline, rack, rail, barge, etc.

## Section 11

Provide the information requested for each transporter hired by your company. If you use your own means of transport, write "Own means of transport" in the first space, and apply for a Transporters License. If you neither provide modes of transport nor hire transporters, write "N/A" in the first space.

## Section 12

**Suppliers** – Provide the requested information for New Jersey terminals in which you are a position holder and any out-of-state terminals in which you are a position holder and will collect New Jersey tax on all removals destined to New Jersey.

**Permissive Suppliers** – Provide the requested information for any out-of-state terminal in which you are a position holder and agree to pre-collect New Jersey tax on all removals destined for New Jersey.

**Terminal Operators** – Provide the requested information for the New Jersey terminal(s) you operate.

## Section 13

Please furnish the requested information for all storage tanks you have in New Jersey. It is not necessary to list

individual tanks. Show the total storage capacity for each product type for each location. If you have no storage in New Jersey, write "N/A" in the first space. **All Retail Dealers** must complete this section.

## Section 14

Complete the sections appropriate for the type of license you are requesting. If you are, or are applying to be, both a Supplier and Terminal Operator, only one bond is required and it should be associated with the Supplier license. In such a case, please leave the Terminal Operator part of this Section blank.

## Section 15

This section is for Suppliers and Permissive Suppliers only. Suppliers may complete this section if they choose. Their choice will not affect the rest of the application. Permissive Suppliers **must complete this section**, or the application will be denied. Other applicants should write, "N/A" in the signature space.

## Section 16

This section is to be completed by Distributor applicants who desire recognition as a Qualified Distributor. All others should write, "N/A" in the signature space. A Distributor applicant's choice not to apply for recognition as a Qualified Distributor will not affect the rest of this application.

## Section 17

Only an individual listed in Section 5 of this application may sign this application. Without an appropriate signature, this application cannot be processed.