

# TEXAS APPLICATION FOR FUELS TAX LICENSE



CAROLE KEETON STRAYHORN • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## GENERAL INFORMATION

**WHO MUST SUBMIT THIS APPLICATION** - You must submit this application if you are a sole owner, partnership, corporation, or other organization who is required to be licensed under Texas Motor Fuels Tax Law for the type and class of license required. (TEX.TAX CODE ANN. ch. 162)

**FOR ASSISTANCE** - If you have any questions about this application, filing tax returns, or any other tax-related matter, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-1383 toll free nationwide. The Austin number is 512/463-4600. If you're calling from a Telecommunications Device for the Deaf (TDD), the toll free number is 1-800-248-4099, or in Austin, 512/463-4621. The Tax Help E-mail address is: <tax.help@cpa.state.tx.us>.

## **GENERAL INSTRUCTIONS -**

- Please do not separate pages.
- Write only in white areas.
- Complete this application and mail to:   COMPTROLLER OF PUBLIC ACCOUNTS  
111 E. 17th Street  
Austin, Texas 78774-0100

**FEDERAL PRIVACY ACT** - Disclosure of your social security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Tex. Govt. Code §§403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

*You have certain rights under Ch. 559, Government Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free number listed on this form.*

## SPECIFIC INSTRUCTIONS

**Item 1 - SOLE OWNER:** Enter the first name, middle initial and last name.

**Item 4 - OTHER ORGANIZATION:** Explain the type of organization. *Examples: Social Club, Independent School District, Family Trust. Please submit a copy of the trust agreement.*  
**TEXAS CORPORATION:** Enter the charter number assigned by the Secretary of State and date of the charter.  
**FOREIGN CORPORATION (chartered out of Texas):** Enter the state in which the business is incorporated, the charter number, AND the Texas Certificate of Authority Number and date.  
**LIMITED PARTNERSHIP:** Enter the state in which the partnership is registered and the limited partnership number issued by the Secretary of State.

**Item 5 - PARTNERSHIP:** Enter the legal name of the partnership.  
**CORPORATION:** Enter the legal name exactly as it is registered with the Secretary of State.  
**OTHER ORGANIZATION:** Enter the title of the organization.

**Items 3 & 6 -** If you have both a Texas Taxpayer Number and a Texas Identification Number, enter the Texas Identification Number. *(Use only the first eleven digits of this number.)*

**Item 7 -** Enter the Federal Employer's Identification Number (FEIN) assigned to your business by the Internal Revenue Service.

**Item 9 -** Enter complete mailing address where you wish to receive mail from the Comptroller of Public Accounts. If you wish to receive mail at a different address for other taxes, attach a letter with other addresses.

**Item 17 - PARTNERSHIP:** Enter information for all partners. If a partner is a corporation, enter the Federal Employer's Identification Number (FEIN) of the corporation. If a general partner is an individual, enter the Social Security Number.  
**CORPORATION or OTHER ORGANIZATION:** Enter the information for the principal officers (president, vice-president, secretary).

**Item 19 -** Enter the actual location of your business, street address or meaningful directions. Example: "3 miles south of FM 1960 on Jones Road." DO NOT use P.O. Box or Rural Route Number.

**Item 20 -** Check the appropriate block(s). This application can be used to apply for multiple fuel licenses.

**PLEASE ATTACH A LETTER OF BUSINESS OPERATION FOR ALL LICENSE TYPES. THIS LETTER SHOULD INCLUDE:**

- **A BRIEF BUSINESS DESCRIPTION;**
- **PLANNED USES OR SALES;**
- **THE NAME AND ADDRESS OF YOUR SUPPLIER;**
- **THE NAME AND ADDRESS OF YOUR MAJOR CUSTOMERS; AND**
- **A DESCRIPTION OF HOW YOU WILL DELIVER YOUR OWN FUEL.**

Below is a listing of taxes and fees collected by the Comptroller of Public Accounts. If you are responsible for reporting or paying one of the listed taxes or fees, and you **DO NOT HAVE A PERMIT OR AN ACCOUNT WITH US FOR THIS PURPOSE**, please obtain the proper application by calling toll-free 1-800-252-5555, or by visiting your local Enforcement field office.

**TAX TYPE(S)**

**Amusement Tax** - If you engage in any business dealing with coin-operated machines OR engage in business to own or operate coin-operated machines exclusively on premises occupied by and in connection with the business, you must complete **Form AP-146 or Form AP-147**.

**Automotive Oil Sales Fee** - If you manufacture and sell automotive oil in Texas; or you import or cause automotive oil to be imported into Texas for sale, use, or consumption; or you sell more than 25,000 gallons of automotive oil annually and you own a warehouse or distribution center located in Texas, you must complete **Form AP-161**.

**Battery Sales Fee** - If you sell or offer to sell new or used lead acid batteries, you must complete **Form AP-160**.

**Cement Production Tax** - If you manufacture or produce cement in Texas, or you import cement into Texas and you distribute or sell cement in intrastate commerce or use the cement in Texas, you must complete **Form AP-171**.

**Cigarette, Cigar and/or Tobacco Products Tax** - If you wholesale, distribute, store, or make retail sales of cigarettes, cigars, and/or tobacco products, you must complete **Form AP-175 or Form AP-193**.

**Coastal Protection Fee** - If you transfer crude oil and condensate to or from vessels at a marine terminal located in Texas, you must complete **Form AP-159**.

**Crude Oil and Natural Gas Production Taxes** - If you produce and/or purchase crude oil and/or natural gas, you must complete **Form AP-134**.

**Direct Payment Permit** - If you annually purchase at least \$800,000 worth of taxable items for your own use and not for resale, you must complete **Form AP-101** to qualify for the permit.

**Franchise Tax** - If you are a non-Texas corporation or a non-Texas limited liability company without a certificate of authority, you must complete **Form AP-114**.

**Fuels Tax** - If you are required to be licensed under Texas Motor Fuels Tax Law, you must complete **Form AP-133**.

**Gross Receipts Tax** - If you provide certain services on oil and gas wells OR are a utility company located in an incorporated city or town having a population of more than 1,000 according to the most recent federal census and intend to do business in Texas, you must complete **Form AP-110**.

**Hotel Occupancy Tax** - If you provide sleeping accommodations to the public for a cost of \$15 or more per day, you must complete **Form AP-102**.

**International Fuel Tax Agreement (IFTA)** - If you operate qualified motor vehicles which require you to be licensed under the International Fuel Tax Agreement, you must complete **Form AP-178**.

**Manufactured Housing Sales Tax** - If you are a manufacturer of manufactured homes or industrialized housing engaged in business in Texas, you must complete **Form AP-118**.

**Maquiladora Export Permit** - If you are a maquiladora enterprise and wish to make tax-free purchases in Texas for export to Mexico, you must complete **Form AP-153**, to receive the permit.

**Motor Vehicle Seller-Financed Sales Tax** - If you finance sales of motor vehicles and collect Motor Vehicle Sales Tax in periodic payments, you must complete **Form AP-169**.

**Motor Vehicle Gross Rental Tax** - If you rent motor vehicles in Texas, you must complete **Form AP-143**.

**Petroleum Products Delivery Fee** - If you are required to be licensed under Texas Water Code, sec. 26.3574, you must complete **Form AP-154**.

**Sales and Use Tax** - If you engage in business in Texas; AND you sell or lease tangible personal property or provide taxable services in Texas to customers in Texas; and/or you acquire tangible personal property or taxable services from out-of-state suppliers that do not hold a Texas Sales or Use Tax permit, you must complete **Form AP-201**.

**Sulphur Production Tax** - If you own, control, manage, lease, or operate a sulphur mine, well, or shaft, or produce sulphur by any method, system, or manner, you must complete **Form AP-171**.

**Texas Customs Broker License** - If you have been licensed by the United States Customs Service AND want to issue export certifications, you must complete **Form AP-168**.

**Telecommunications Infrastructure Fund** - If you are a telecommunication utility company or a mobile service provider who collects and pays taxes on telecommunications receipts under Texas Tax Code, Chapter 151, you must complete **Form AP-201**.

TEXAS APPLICATION FOR FUELS TAX LICENSE

• TYPE OR PRINT

• Do NOT write in shaded areas.

SOLE OWNER IDENTIFICATION
1. Name of sole owner (First, middle initial, and last name)
2. Social security number (SSN)
3. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one

NON-SOLE OWNER IDENTIFICATION
--- ALL SOLE OWNERS SKIP TO ITEM 9. ---
4. Business organization type
5. Legal name of partnership, company, corporation, association, trust, or other
6. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one.
7. Federal employer's identification number (FEIN) assigned by the Internal Revenue Service
8. Check here if you do not have an FEIN.

BUSINESS INFORMATION
9. Mailing address
10. Name of person to contact regarding day to day business operations
11. Principal type of business
12. Primary business activities and type of products or services to be sold

TAXPAYER INFORMATION
If you are a SOLE OWNER, skip to Item 18.
13. If the business is a Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the charter number and date.
14. If the business is a non-Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the state or country of incorporation, charter number and date, Texas Certificate of Authority number and date.
15. If the business is a corporation, have you been involved in a merger within the last seven years?
16. If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number.
17. General partners, principal members/officers, managing directors or managers (ALL GENERAL PARTNERS MUST BE LISTED - Attach additional sheets, if necessary.)

BUSINESS LOCATION
18. Business location name and address (Attach additional sheets for each additional location.)
Business location name
Street and number (Do not use P.O. Box or rural route)
City
State
ZIP code
County
Physical location (If business location address is a rural route and box number, provide directions.)
Business location phone

# TEXAS APPLICATION FOR FUELS TAX LICENSE



• TYPE OR PRINT

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19. Legal name of entity (Same as Item 1 OR Item 5)

**LICENSE TYPES YOU MAY APPLY FOR MULTIPLE LICENSES ON THIS APPLICATION.**

20. Please check the type of license(s) for which you are applying.

**A - TERMINAL OPERATOR** - A **terminal operator** is a person who owns, operates, or otherwise controls a terminal and has been issued a Terminal Control Number under the Internal Revenue Code.

Type of terminal .....  Barge  Pipeline  Refinery

**Attach additional sheets, listing all terminals located in Texas, including city, state, ZIP code and Terminal Control Number.**

**B - SUPPLIER** - A **supplier** is a person registered under Section 4101, Internal Revenue Code, (637 Certificate of Registration) for transactions of motor fuel in the bulk transfer/terminal system, and is a position holder of motor fuel in a terminal or refinery in this state or a person who receives motor fuel in this state under a two-party exchange. A position holder has a contract with a terminal operator for the use of storage facilities and terminaling services for motor fuel at a terminal. A supplier may act as a distributor, importer, exporter, blender, or aviation fuel dealer without obtaining a separate license.

Do you hold position (own an inventory in a terminal for sale or exchange) and have been issued a federal Certificate of Registry (under 26 U.S.C. Section 4101) by the Internal Revenue Service? .....  YES  NO

If "YES," list your Certificate of Registry Number: .....

Do you purchase/sell motor fuel in the bulk terminal/transfer system, but have not been issued a federal Certificate of Registry (under 26 U.S.C. Section 4101) by the Internal Revenue Service? .....  YES  NO

**NOTE: If you have not been issued a 637 Certificate of Registry by the Internal Revenue Service, you are required to pay the state motor fuels tax at the time of purchase on sales in the bulk transfer/terminal system.**

Please check the appropriate fuel type(s): .....  diesel fuel  gasoline

Over the next year, state the average total tax-free gallons sold and/or imported per month. .... X .40

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) (Report this amount in item 27 of this application. **Minimum = \$30,000; maximum = \$600,000.**) .....

**C - PERMISSIVE SUPPLIER** - A **permissive supplier** is a person registered under Section 4101, Internal Revenue Code, (637 Certificate of Registration), and is a position holder in motor fuel located only in another state or receives motor fuel only in another state under a two-party exchange and elects, but is not required, to have a supplier's license for the purpose of collecting tax on motor fuel removed from an out-of-state terminal destined for delivery into Texas. A permissive supplier may act as a distributor, importer, exporter, blender, or aviation fuel dealer without obtaining a separate license.

Do you hold position (own an inventory in a terminal for sale or exchange) in motor fuel in an out-of-state terminal and have been issued a federal Certificate of Registry (under 26 U.S.C. Section 4101) by the Internal Revenue Service? .....  YES  NO

If "YES," list your Certificate of Registry Number: .....

Do you elect to collect Texas tax on motor fuel removed from the out-of-state terminal destined for Texas? .....  YES  NO

**Attach additional sheets, listing all out-of-state terminals where Texas tax will be collected, including city, state, ZIP code and Terminal Control Number.**

Please check the appropriate fuel type(s): .....  diesel fuel  gasoline

Over the next year, state the average total tax-free gallons sold and/or imported per month. .... X .40

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) (Report this amount in item 27 of this application. **Minimum = \$30,000; maximum = \$600,000.**) .....

**D - DISTRIBUTOR** - A **distributor** is a person who acquires motor fuel from a licensed supplier, permissive supplier, or another licensed distributor and who makes sales at wholesale (deliveries for resale and/or sales in bulk deliveries by way of transport truck, railcar, or barge to end-users). In addition to selling at wholesale, a distributor's activities may include sales at retail. A licensed distributor may act as an importer, exporter, or blender without obtaining a separate license. **A separate license is required to operate as an aviation fuel dealer.**

Do you purchase motor fuel from a licensed supplier, permissive supplier or another licensed distributor for resale at wholesale? .....  YES  NO

Do you purchase motor fuel for resale only through your own retail stations? .....  YES  NO

Do you purchase motor fuel for resale at wholesale and also through your own retail stations? .....  YES  NO

Please check the appropriate fuel type(s): .....  diesel fuel  gasoline

Over the next year, state the average total tax-free gallons sold and/or imported per month. .... X .40

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) (Report this amount in item 27 of this application. **Minimum = \$30,000; maximum = \$600,000.**) .....

**E - IMPORTER** - An **importer** is a person who imports motor fuel into this state. An importer may act as an exporter or blender without obtaining a separate license. An importer must also complete the Texas Application for Petroleum Product Delivery Fee Permit, Form AP-154.

Do you import motor fuel into Texas outside the bulk transfer/terminal system? .....  YES  NO

If "YES," attach additional sheets, listing the state and license number issued to you by the state where the motor fuel originates.

Do you import motor fuel into Texas for resale at wholesale? (If "YES," also complete section for distributor license) .....  YES  NO

Do you import motor fuel into Texas for resale only through your own retail stations? .....  YES  NO

Do you import motor fuel into Texas for your own use only? .....  YES  NO

Do you purchase tax-free dyed diesel fuel in Texas for your own use? .....  YES  NO

Please check the appropriate fuel type(s): .....  diesel fuel  gasoline

Over the next year, state the average total tax-free gallons sold and/or imported per month. .... X .40

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) (Report this amount in item 27 of this application. **Minimum = \$30,000; maximum = \$600,000.**) .....

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21. Legal name of entity (Same as Item 1 OR Item 5)

F - MOTOR FUEL TRANSPORTER - A motor fuel transporter is a person who transports gasoline, diesel fuel, or gasoline blended fuel outside the bulk transfer/terminal system by means of a transport vehicle, railroad tank car, or a marine vessel. A motor fuel transporter license is not required for a person transporting their own fuel in their own cargo tank for their own use and not for resale.

Do you transport your own motor fuel or motor fuel owned by others outside the bulk transfer/terminal system by means of a transport vehicle, a railroad tank car, or marine vessel? YES NO

G - AVIATION FUEL DEALER - An aviation fuel dealer is a person who is the operator of an aircraft servicing facility that delivers gasoline or diesel fuel exclusively into the supply tanks of aircraft or into equipment used solely for servicing aircraft and used exclusively off-highway. An aviation fuel dealer cannot use, sell, or distribute any gasoline or diesel fuel on which a fuel tax is required to be collected or paid.

Do you own or operate a servicing facility at an airport from which all gasoline, aviation gasoline, jet fuel, and diesel fuel purchased will be delivered only into aircraft, aircraft servicing equipment or into the bulk storage tanks of other licensed aviation fuel dealers? YES NO
Do you buy aviation fuel for your own use? YES NO

H - LIQUEFIED GAS DEALER - A liquefied gas dealer is a person authorized to collect and pay taxes on liquefied gas delivered into the fuel supply tanks of motor vehicles displaying an out-of-state license plate or a current year IFTA decal and/or vehicles displaying motor vehicle dealer's liquefied gas tax decal.

I - EXPORTER - An exporter is a person who exports motor fuel from this state. Do you export motor fuel outside the bulk transfer/terminal system to a destination other than Texas? YES NO

If "YES," attach additional sheets, listing the state and license number issued to you by the state where the motor fuel is destined. Please check the appropriate fuel type(s): diesel fuel gasoline
Over the next year, state the average total tax-free gallons sold and/or imported per month.

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) X .40
(Report this amount in item 27 of this application. Minimum = \$30,000; maximum = \$600,000.)

J - BLENDER - A blender is a person who produces blended motor fuel outside the bulk transfer/terminal system by mixing one or more petroleum products with another product, regardless of the original character of product blended, if the blended motor fuel is capable for use in the generation of power for the propulsion of a motor vehicle.

Do you blend or mix one or more blending agents, components or other materials with petroleum products outside the bulk transfer/terminal system into a product that is capable of being used in an engine to propel a motor vehicle? YES NO

Please check the appropriate fuel type(s): diesel fuel gasoline
Over the next year, state the average total tax-free gallons sold and/or imported per month.

REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount) X .40
(Report this amount in item 27 of this application. Minimum = \$30,000; maximum = \$600,000.)

K - INTERSTATE TRUCKER - An interstate trucker is a person who operates a motor vehicle only in Mexico and the State of Texas for commercial purposes and the motor vehicle (1) has two axles with a registered gross weight in excess of 26,000 pounds; (2) has three axles; or (3) is used in combination and the registered gross weight of the combination exceeds 26,000 pounds.

United States Department of Transportation (USDOT) number:
If you are base plated in Texas and travel to other states, you may need to apply for an International Fuel Tax Agreement license (Form AP-178) or obtain a trip permit. If you are base plated in another IFTA state or Canadian province, check with that jurisdiction's officials.

Please check the appropriate fuel type(s): liquefied gas diesel fuel gasoline
NOTE: If you purchase liquefied gas in bulk to be used in a motor vehicle that is licensed as an Interstate Trucker or registered under IFTA, you must also apply for a Liquefied Gas Tax Dealer's License.

Do you travel in Texas and Mexico only? YES NO
Do you maintain bulk storage facilities in Texas? YES NO
Do you carry passengers or property in Texas when both the pickup and delivery occur within Texas? YES NO
Do you have facilities and/or employees, independent contractors, agents, or other representatives in Texas for storage, delivery, or shipment of goods? YES NO

L - DYED DIESEL FUEL BONDED USER - A dyed diesel fuel bonded user is a person who purchases dyed diesel fuel for non-highway use, except as provided by Sec. 162.235, Tax Code, and is authorized to purchase ONLY dyed diesel fuel tax free from licensed suppliers, licensed permissive suppliers, or licensed distributors. A dyed diesel fuel bonded user license authorizes a user to purchase more than 10,000 gallons a month of dyed diesel fuel for the user's own use.

Do you intend to purchase more than 10,000 gallons a month of dyed diesel fuel? YES NO
Will you purchase 7,400 gallons or less per delivery and 10,000 gallons or less per calendar month? YES NO

If "YES," you may qualify for a Signed Statement. Will you purchase 7,400 gallons or less per delivery and 25,000 gallons or less per calendar month for dyed diesel fuel used exclusively in off-highway agricultural equipment for the production of crops, livestock, and/or other agricultural products that are held for sale or exclusively in the initial start-up or to increase oil and gas production? YES NO

If "YES," you may qualify for a Signed Statement. Do you have bulk storage facilities? YES NO
Are you purchasing the dyed diesel fuel exclusively for your own use? YES NO
Will any of the dyed diesel fuel be delivered into the fuel supply tank of a motor vehicle licensed for highway use? YES NO

Over the next year, state the average total tax-free gallons acquired per month. X .40
REQUIRED BOND AMOUNT (Multiply amount in previous line by .40 to calculate the required bond amount)
(Report this amount in item 27 of this application. Minimum = \$10,000; maximum = \$600,000.)

# TEXAS APPLICATION FOR FUELS TAX LICENSE



• TYPE OR PRINT

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22. Legal name of owner (Same as Item 1 OR Item 5)

**PREVIOUS OWNER INFORMATION**

*If you purchased an existing business or business assets, complete Items 23-26.*

23. Previous owner's trade name. Previous owner's taxpayer number (if available)

24. Previous owner's legal name, address and phone number.

Name Phone (Area code and number)

Address (Street and number) City State ZIP code

25. Check each of the following items you purchased.

Inventory  Corporate stock  Equipment  Real estate  Other assets

26. Purchase price of this business or assets and the date of purchase.

Purchase price \$  Date of purchase

**For Comptroller Use Only**

Tax type/reason

00991  2.0

Reference no.

**SURETY/SECURITY INFORMATION**

*Items 27 - 34 must be completed by surety company or financial institution. Please make copies of Items 27 - 35 to report multiple bonds.*

27. Check type of surety/security securing permit applied for and indicate amount. (Complete only Items indicated.)

Cash deposit  Letter of Credit [Assignment Letter of Credit (Form 00-812) must be attached]  Certificate of Deposit assignment [Assignment of Certificate of Deposit (Form 00-808) must be attached] \$

Surety bond (Complete Items 27-35.)

28. Legal name of surety company/financial institution that is authorized and qualified to do business in the State of Texas

29. Mailing address of surety company/financial institution

City State ZIP code County (or country, if outside the U.S.)

30. Surety company/financial institution Federal Employer's Identification Number

31. Does surety company/financial institution have a Taxpayer number for reporting any Texas tax OR a Texas Identification number If "YES," enter number

YES  NO

32. Bond beginning effective date Surety bond number Bond amount

\$

33. Applicant as PRINCIPAL and surety company as SURETY, their heirs, executors and assigns, are liable to the State of Texas for \$ .

- Bond is security for Fuels Tax License issued to principal under Motor Fuels Tax Law. (Check only ONE type of license.)
- GASOLINE: (TEX.TAX CODE ANN. sec. 162.111)  DIESEL FUEL: (TEX.TAX CODE ANN. sec. 162.212)
- The bond will be extended from calendar year to calendar year as a new and separate obligation for each calendar year or portion of a calendar year, and it will remain in full force until the principal pays to the Comptroller of Public Accounts at Austin, Texas, all taxes, penalties, interest, and costs due under the license applied for.
- Bond will not be invalidated if the Comptroller recovers on the bond, a new bond is issued, or if the license is revoked, renewed or a new license issued.
- The Comptroller may demand a new bond if a new license is issued or an old one renewed.
- The Comptroller may enforce the obligations of this bond, including filing suit, without exhausting remedies against the principal's assets.
- A written power of attorney must be attached to this bond.

Principal does not need to be made a party to any lawsuit.

Surety authorized representative

34. Signed this  day of , 20  **sign here**

**SIGNATURES**

35. The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, managing director, or an authorized representative must sign this application. Representative must submit a written power of attorney with application. (Attach additional sheets, if necessary.)

Date of application

Month Day Year

I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.

Type or print name and title of sole owner, partner or officer Sole owner, partner or officer

**sign here** 

Type or print name and title of partner or officer Partner or officer

**sign here** 

Type or print name and title of partner or officer Partner or officer

**sign here**