

TEXAS DYED DIESEL FUEL END USER SIGNED STATEMENT NUMBER REGISTRATION



SUSAN COMBS • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

GENERAL INFORMATION

WHO MUST SUBMIT THIS REGISTRATION - You must submit this registration if you are a sole owner, partnership, corporation or other organization; you are located in Texas; and you want to purchase tax-free dyed diesel fuel for off-highway use by issuing a signed statement to your supplier or distributor. You must obtain an End User Number from the Comptroller's office.

FOR ASSISTANCE - If you have any questions regarding this registration, filing tax returns or any other tax-related matter, you may contact the Texas State Comptroller's field office in your area or call (800) 252-1383 or (512) 463-4600. The Tax Help e-mail address is: tax.help@cpa.state.tx.us.

GENERAL INSTRUCTIONS -

- Type or print in ink.
- 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 Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone numbers 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.*

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 first 11 digits of the Texas Identification Number.

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

Item 9 - Enter the 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 the other addresses.

Item 17 - PARTNERSHIP: Enter information for all partners. If a partner is a corporation, enter the Federal Employer Identification Number (FEIN) of the corporation.

CORPORATION or OTHER ORGANIZATION: Enter 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 a P.O. Box or Rural Route number.

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 (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 that 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**.

TEXAS DYED DIESEL FUEL END USER SIGNED STATEMENT NUMBER REGISTRATION

• TYPE OR PRINT IN INK.
• Do NOT write in shaded areas.

SOLE OWNER IDENTIFICATION

- Name of sole owner (First, middle initial and last name)

- Social Security number (SSN) _____ Check here if you DO NOT have a SSN.
- 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 ITEMS 4 - 8 ---

- Business organization type
 Texas registered limited liability partnership (PR) Texas limited liability company (CL) Non-Texas limited liability company (CI) Estate (ES)
 Non-Texas registered limited liability partnership (PS) Texas profit corporation (CT) Non-Texas profit corporation (CF) Professional corporation (CP)
 General partnership (PG) Texas nonprofit corporation (CN) Non-Texas nonprofit corporation (CM) Professional association (AP)
 Limited partnership (PL or PF) Trust (FM) Please submit a copy of the trust agreement with this application
 Other (explain) _____
- Legal name of partnership, company, corporation, association, trust or other (Do NOT list DBA)

- Taxpayer number for reporting any Texas tax OR Texas Identification Number if you now have or have ever had one _____
- Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service _____
- Check here if you do not have an FEIN. _____

BUSINESS INFORMATION

- Mailing address
Street number, P.O. Box or rural route and box number

City _____ State/province _____ ZIP Code _____ County (or country, if outside the U.S.) _____
- Name of person to contact regarding day to day business operations _____ Daytime phone (____) _____-____
- Principal type of business
 Agriculture Transportation Retail Trade Real Estate Mining Communications
 Finance Services Construction Utilities Insurance Public Administration
 Manufacturing Wholesale Trade Other (explain) _____
- Primary business activities and type of products or services to be sold _____ SIC _____

TAXPAYER INFORMATION

- If you are a SOLE OWNER, skip Items 13 - 17.**
- If the business is a Texas profit entity, nonprofit entity, professional entity or limited liability company, enter the charter number and date. Charter number _____ Month _____ Day _____ Year _____
 - If the business is a non-Texas profit entity, nonprofit entity, professional entity or limited liability company, enter the state or country of incorporation, charter number and date, Texas Certificate of Authority number and date.
State/country of inc. _____ Charter number _____ Month _____ Day _____ Year _____ Texas Certificate of Authority number _____ Month _____ Day _____ Year _____
 - If the business is an entity, have you been involved in a merger within the last seven years? YES NO *If "YES," attach a detailed explanation.*
 - If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number. State _____ Number _____
 - General partners, principal members/officers, managing directors or managers (**ALL GENERAL PARTNERS MUST BE LISTED - Attach additional sheets, if necessary.**)
Name _____ Title _____ Phone (Area code and number) (____) _____-____
Home address _____ City _____ State _____ ZIP Code _____
SSN or FEIN _____ Percent of ownership _____ % Driver license number _____ State _____ County (or country, if outside the U.S.) _____
Position held Partner Officer Director Corporate Stockholder Record keeper
Name _____ Title _____ Phone (Area code and number) (____) _____-____
Home address _____ City _____ State _____ ZIP Code _____
SSN or FEIN _____ Percent of ownership _____ % Driver license number _____ State _____ County (or country, if outside the U.S.) _____
Position held Partner Officer Director Corporate Stockholder Record keeper

TEXAS DYED DIESEL FUEL END USER SIGNED STATEMENT NUMBER REGISTRATION

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18. Legal name of entity (Same as Item 1 OR Item 5) _____ SSN or FEIN _____

BUSINESS LOCATION

19. 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 of your business in Texas or physical location where performing a contract in Texas
(If business location address is a rural route and box number, provide directions.) _____ Business location phone (____) _____ - _____

20. Fuel use type (Check only one.)

DD An End User Signed Statement Number authorizes the tax-free purchase of only dyed diesel fuel for use in off-highway equipment operated in Texas for non-agricultural purposes. Non-agricultural purposes include diesel fuel used by construction companies (road, commercial buildings or residential), manufacturers (forklifts, loaders, welding machines, space heaters or generators), commercial trucking companies or excavating companies (land clearing or mowing services). Non-agricultural also consists of agricultural cooperatives, associations, cotton gins, farm supply stores, tractor supply stores, feed stores or veterinary services.

Will the dyed diesel fuel be used in oil and gas production? YES NO

The dyed diesel fuel is consumed to start initial production or increase production on the formation. Oil and gas production consists of fracturing (frac job), perforating, squeeze cement, workover, acidizing, logging, drilling deeper, plug back, completion, plug and abandon, pulling or resetting casing liner, installing a casing liner, drilling out a plug, putting on artificial lift (new installation), running a bottom hole bomb, swabbing, jetting, gravel packing and hot oil treatment of formation. Oil and gas production does not consist of companies that perform maintenance (set units, mow around unit and tank batteries, paint unit and tank batteries, and gauge tanks), pump changes, rod or tubing jobs, fishing for rods or tubing, repair tubing leak, change packer or anchor, hot oil or water treatment of casing, tubing or flow lines, marketers, speculators or transportation companies.

AG An End User Signed Statement Number for agricultural users authorizes the tax-free purchase of only dyed diesel fuel for exclusive use in agricultural off-highway equipment operated in Texas, such as a tractor or combine, on a farm or ranch. A farm or ranch is one or more tracts of land used, either in whole or in part, in the production of crops, livestock and/or other agricultural products held for sale in the regular course of business. A feed lot, livestock auction facility, dairy farm, poultry farm, commercial orchard, commercial nursery, timber operation or similar commercial agricultural operation is a farm or ranch. Timber operations include the production of timber including land preparation, planting, maintenance and gathering of trees commonly grown for commercial timber. Wildlife management is agricultural use as defined by the Texas Tax Code, 23.51(7). A home garden is not a farm or ranch. An agricultural non-highway purpose does not include the processing, packaging or marketing of agricultural products by anyone other than the original producer.

21. How many diesel-powered on-road motor vehicles do you own? _____

22. Do you maintain bulk storage facilities in Texas, and will all dyed diesel fuel be used in off-highway equipment in Texas? YES NO

SIGNATURES

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

I (We) declare that:

- (1) all of the dyed diesel fuel purchased on a signed statement will be consumed by the purchaser and will not be resold;
- (2) none of the dyed diesel fuel purchased on a signed statement will be delivered or permitted to be delivered into the fuel supply tanks of motor vehicles operating on the public highways in this state; and
- (3) I will not make purchases in excess of 10,000 gallons per month. (EXCEPTION: A purchaser that uses an End User Signed Statement Number to purchase dyed diesel fuel for its exclusive use in oil or gas production must also furnish a Letter of Exception issued by the Comptroller that authorizes the purchase of up to 25,000 gallons per month. An agricultural purchaser that uses an End User Signed Statement Number is authorized to purchase up to 25,000 gallons per month.)

If any of the statements above are not true, you do not qualify to buy dyed diesel fuel in Texas on a Signed Statement. You may apply for a Dyed Diesel Fuel Bonded User License.

I am aware that certain fines and criminal penalties are provided by law for providing false information in obtaining a dyed diesel fuel End User Signed Statement Number.

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

Month _____ Day _____ Year _____

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 ▶ _____