



Form IBR-3 Fuel Distributor and Terminal License Application

Idaho State Tax Commission
11321 W Chinden Blvd
PO Box 36
Boise, ID 83722-0410

Select application license type:

☐ Fuel Distributor License ☐ Terminal License

1. Federal employer identification number (EIN) 2. Social Security number (SSN)

3. Legal business name (See instructions.) 4. Doing business as (DBA) name

5. Type of business
☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☐ Limited Liability Corporation ☐ Fiduciary
☐ Nonprofit ☐ Government ☐ S Corporation ☐ Limited Liability Partnership

6. Date incorporated 7. State incorporated in 8. Tax year end 9. Date business began

10. Purpose of application
☐ New business ☐ Change in business name ☐ Change in partners ____ %
☐ Registration ☐ Change in business type ☐ Other: _____

11. Mailing address Street or PO Box City State ZIP Code

12. Location of business Street address City State ZIP Code

13. Mailing address for report forms Street or PO Box City State ZIP Code

14. Contact person 15. Phone number

16. Email 17. Date you began or will begin selling or importing fuel into Idaho.

18. List all jurisdictions in which purchases or sales of fuel will take place.

19. Provide a brief description of your operations within Idaho and other jurisdictions.

20. Did you previously have an Idaho Fuel Distributor license? An Idaho withholding, sales, or use tax permit?

☐ Yes ☐ No If yes, list all such numbers.

21. Did you acquire an existing business?

☐ Yes ☐ No If yes, list the previous business and owner's name.

22. List (a) owner, spouse, (b) partners, or (c) corporate officers. (Use additional sheet if necessary.)

Name	Home address	Social Security number	Corporate Title	% of Ownership	Director?

23. List the names and locations of all retail facilities, card/keylocks, bulk plants, and other fuel sales/storage facilities operated, or proposed to be operated, by the applicant. Include a separate sheet for additional locations if necessary.

Name	Location

24. Estimate the number of gallons of fuel you will sell in Idaho and the gallons of fuel you will export each month:

Gallons sold in Idaho

_____ Gasoline
_____ Diesel
_____ Other (type): _____

Gallons exported from Idaho

_____ Gasoline
_____ Diesel
_____ Other (type): _____

25. Has the applicant, its owner(s), partners, principal stockholders, or corporate officers:

- a. Been convicted of fraud, tax evasion, or a violation of the laws governing the reporting and payment of fees or taxes for petroleum products, in the past five (5) years? ☐ Yes ☐ No If yes, include explanation.
- b. Been convicted of any felony or been granted a withheld judgment following an adjudication of guilt of a felony, in the past five (5) years? ☐ Yes ☐ No If yes, include explanation.
- c. Formerly held tax license or permit in any jurisdiction which was revoked for cause, in the past five (5) years? ☐ Yes ☐ No If yes, include explanation.
- d. Have any fuel tax liabilities that are past due with any jurisdiction? ☐ Yes ☐ No If yes, include explanation; list jurisdiction(s), the amount, and reason for the liability.

26. If you are granted this license, do you expect to:

- a. Export fuel from Idaho? ☐ Yes ☐ No If yes, to which jurisdictions? _____
- b. Import fuel into Idaho? ☐ Yes ☐ No If yes, from which jurisdictions? _____
- c. Take ownership of the fuel at an Idaho terminal? ☐ Yes ☐ No
- d. Sell fuel to other Idaho licensed distributors? ☐ Yes ☐ No
- e. Sell fuel to nonlicensed resellers within Idaho? ☐ Yes ☐ No
- f. Deal in dyed petroleum products? ☐ Yes ☐ No
- g. Make deliveries of home heating fuel? ☐ Yes ☐ No
- h. Blend gasoline or diesel fuel with ethanol or other alcohol? ☐ Yes ☐ No
- i. Blend gasoline or diesel fuel with other petroleum products? ☐ Yes ☐ No
- j. Blend diesel fuel with agricultural products or the waste of such products? ☐ Yes ☐ No

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer, or representative to sign this document and that the statements made are correct to the best of my knowledge. (This form must also be signed by the spouse of a sole proprietor.)

Signature	Date	Signature	Date

Fuel Distributor and Terminal License Application

This application must be signed by someone who has the authority to give consent for the applicant to be sued in Idaho courts. If the applicant is a state, local, or tribal government entity, this application must be accompanied by a separate authorization from the governing authority of the entity. That authorization must waive sovereign immunity the entity may otherwise use against any action to enforce Idaho motor fuels tax laws in state court. It must also describe how the person who signs the application has the authority to bind the applicant.

This application constitutes an irrevocable submission to the jurisdiction of Idaho state courts, and the waiver of any sovereign immunity that may otherwise be asserted, as to all disputes related to the enforcement of Title 63, Chapter 24 of the Idaho Code.

Signature	Title	Date
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Form IBR-3 — Instructions Fuel Distributor and Terminal License Application

General Instructions

Complete all applicable sections. An incomplete application could cause a delay in issuing your license.

Specific Instructions

1. List your federal employer identification number (EIN). You must have an EIN unless your business is sole proprietorship (owned by an individual) with no employees. If you are not required to have an EIN, leave this box blank.
2. If your business is a sole proprietorship, enter your Social Security number (SSN).
3. List the legal name of the business. If the business is owned by an individual, the legal name is the owner's name.
4. List the name that the firm does business as (dba), if different from the legal business name. (Example: Legal name Thomas Jones - dba Jones Fuel Stop.)
5. Mark the item that describes the type of business entity making application.
6. If the business entity is a corporation, enter the date it was incorporated.
7. If the business entity is a corporation, list the state in which it was incorporated.
8. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
9. Enter the date your business began.
10. Mark the item(s) that best describe(s) your purpose in filing this form. If there is a change in partners or shareholders, list the percentage of ownership change.
11. List the mailing address of the business.
12. List the business' physical location in Idaho. (A post office box is not a physical location.)
13. If you wish to have the report forms mailed to an address different from the one listed on line 11, (such as your accountant's address), list that address here.
14. List the person we should contact if we have questions.
15. List the telephone number of the contact person listed on line 14.
16. List the email address of the contact person listed on line 14.
17. List the date the business made or will make its first sale, purchase, or delivery in Idaho.
18. List all jurisdictions in which purchases or sales of fuel will take place.
19. Provide a brief description of your operations within Idaho and other jurisdictions.
20. Did you previously have an Idaho Fuel Distributor license? An Idaho withholding, Sales, Use, or Fuels tax permit? If yes, list all such account numbers.
21. If you purchased or took over an existing business, list the previous business name and the owner's name.
22. List the appropriate information:
 - a. If you marked sole proprietorship on line 5, list the individual and the individual's spouse's name, address and social security number.
 - b. If you marked Partnership or Limited Liability Partnership on line 5, list each partner's name, address, and social security number, or federal EIN if the partner is an entity other than an individual. If there are more than four partners, include an additional page.
 - c. If you marked S Corporation, Limited Liability Corporation, Corporation, or Nonprofit on line 5, list each officer's name, address, social security number, corporate title and percentage of ownership. Indicate by writing "yes" or "no" if the officer is on the board of directors (if there is a board of directors). If there are more than four officers, include an additional page.

23 through 26: Instructions are listed in each section.

Definition: *Jurisdiction* means a state of the United States, the District of Columbia or a province or territory of Canada.

NOTE: This application must be accompanied by the following items:

- A. A surety bond or approved securities in an amount equal to the taxes accruing during a 60-day period, minimum \$1,000.

Bond types include:

- **Surety Bond** – To set up a surety bond, contact your insurance company; a bond form is enclosed.
- **Certificate of Deposit (CD)** – You may obtain a CD through an Idaho banking institution. It will accrue interest in your behalf. Contact the Tax Commission for a special form.
- **Cash Bond** – A cash bond is a check you make out to the Idaho State Tax Commission as a fuel tax bond. It will not accrue interest.
- **Irrevocable Letter of Credit (ILC)** – contact your Idaho banking institution and the Tax Commission for details.

- B. In the case of a foreign corporation, a certified copy of the Certificate of Authority to do business in Idaho, issued by the Idaho Secretary of State.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact