

# NC-JFR Registration Application for Jet Fuel Tax

Office Use

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**Identifying Information**

- Federal Employer ID No.: \_\_\_\_\_ or Proprietor's Social Security No.: \_\_\_\_\_
- Type of Ownership:  Proprietorship  Corporation  LLC  Partnership  LLP  Fiduciary  Other (Specify) \_\_\_\_\_  
If a corporation, state of incorporation: \_\_\_\_\_ If Corporation or LLC, enter N.C. Secretary of State ID No., if applicable: \_\_\_\_\_
- Legal Business or Owner's Name: \_\_\_\_\_
- Trade Name (DBA Name): \_\_\_\_\_
- Daytime Business Phone: \_\_\_\_\_ 6. Fax Phone: \_\_\_\_\_
- Business Location in N.C.: Street \_\_\_\_\_  
(Not P.O. Box Number) City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ County \_\_\_\_\_
- Mailing Address: Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- Identify persons (President, Treasurer, Chief Financial Officer, Manager of a LLC or Partnership and any other person listed in N.C. Gen. Stat. § 105-164.29):

| Name  | Title | Social Security No. | Address |
|-------|-------|---------------------|---------|
| _____ | _____ | _____               | _____   |
| _____ | _____ | _____               | _____   |
| _____ | _____ | _____               | _____   |
| _____ | _____ | _____               | _____   |

- When will you start selling or purchasing aviation gasoline or jet fuel?  (You are required to file a return beginning with the month or quarter you indicate.)
- Will your sales be?  Retail (to users or consumers)  Wholesale (to registered merchants for resale)  Both Retail and Wholesale
- Amount of sales tax expected each month:  Less than \$100 (Quarterly)  \$100 - \$20,000 (Monthly)  More than \$20,000 (Monthly with Prepayment)
- If business is seasonal (six or fewer months), fill in circles for months of sales:  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

**Signature:** \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this application is accurate and complete.

**Mail to: N.C. Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0100**

Effective January 1, 2016 the gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7% combined general rate of sales and use tax.

- Aviation gasoline means a fuel blended or produced specifically for use in an aircraft motor.
- Jet fuel means kerosene that meets all of the following requirements:
  - Has a maximum distillation temperature of 400 degrees Fahrenheit at the ten percent (10%) recovery point and a final maximum boiling point of 572 degrees Fahrenheit.
  - Meets American Society Testing Materials Specification D 1655 and Military Specifications MIL-T-5624P and MIL-T-83133D, Grades JP-5 and JP-8.

**Registration Application Instructions**

- Step 1 - Complete Identifying Information. Use blue or black ink.**
- Line 1 Enter your Federal Employer's Identification Number. **Important:** Federal Employer Identification Numbers are required of all corporations and partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.
  - Line 3 If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the North Carolina corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners' names in Line 9.
  - Line 4 Enter the trade name by which your business is known to the public.
  - Line 7 Enter the address of the actual business location, not the home address of an individual owner or a representative in North Carolina.

**Step 2 - Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100.** The application must be signed (1) By the owner, if the owner is an individual. (2) By a manager, member, or company official, if the owner is a limited liability company. (3) By a manager, member, or partner, if the owner is a partnership. (4) By an executive officer or some other person specifically authorized by the corporation to sign the application, if the owner is a corporation. If the application is signed by a person authorized to do so by the corporation, written evidence of the person's authority must be attached to the application. Questions can be directed to 1-877-252-3052 (toll-free).