PPT-6-B (10-99)

Application Required by NJ Motor Fuel Tax Law

STATE OF NEW JERSEY DIVISION OF TAXATION PETROLEUM PRODUCTS GROSS RECEIPTS TAX PO BOX 189 TRENTON, NEW JERSEY 08695-0189

APPLICATION FOR DIRECT PAYMENT PERMIT

General Information

A Direct Payment Permit, Form PPT-6, is evidence that the buyer designated thereon is authorized to issue a Direct Payment Certificate, Form PPT-6A, in certain cases, in lieu of payment of the Petroleum Products Gross Receipts Tax at the time of purchase, and subsequently to file reports and remit the tax directly to the Director.

When the purchaser who has issued the Direct Payment Certificate in turn makes a sale of petroleum products delivered to a location in New Jersey and sells to a buyer which is not a distributor or the holder of a Direct Payment Permit, the consideration from such sale results in gross receipts subject to tax unless the sale otherwise qualifies for exemption, exclusion, or deduction. Such seller must report and remit the tax to the Director.

Taxpayers who could qualify for the Direct Payment Authority include (a) those selling No. 2 fuel for residential heating purposes, (b) those selling propane for residential heating purposes, and (c) blenders of petroleum products where the final product is a petroleum product.

1. FID # -	OR Soc. Sec. # of Ow	/ner	-	-	
2. Name	DRPORATED - give Corp. Name; IF NOT - give Last na	me, First Name, MI of O	wner(s))		
4. Business Location: Street		Name and Addres		State	,
 6. Beginning date for this business in New Jersey 7. Type of Ownership (check one): NJ Corporation Sole Proprietor Other - explain 			Limited Partners		
8. Telephone Numbers: Contact Person Daytime: ()					
9. IF A CORPORATION, complete the following: Date of Incorporation//	/ Stat Day Year	e of Incorporation			
10. Provide the following information for ALL owners	s, partners or responsible corporate office	rs. (If more space	is needed, attach	n rider).	
NAME (Last Name, First, M.I.)	SOCIAL SECURITY NUMBER TITLE		ME ADDRESS reet, City, Zip)		% OWNED

11.	List parent company, wholly owned subsidiaries, and/or any affiliates
12.	Give name, title, and address of agent in New Jersey or registered New Jersey agent on whom service may be made
13.	List all suppliers of petroleum products.
14.	Is applicant registered with the Division of Taxation for any other New Jersey State taxes? If yes, list the taxes
5.	Type of business activity (check one): Number 2 heating oil dealer (companies in the business of selling No. 2 heating oil for residential use) Propane dealer (companies in the business of selling propane for residential use) Blenders (companies in the business of acquiring petroleum products, blending them, and later selling the blended petroleum product) Other (please explain)
	Describe in detail your business operation and reason why you would qualify for a Direct Payment Permit.
	If a blender, describe types of petroleum products to be blended and the percentage of the final product which is a petroleum product
	Name of Applicant Signature of Owner, Partner or Officer
	Title Date
	The information submitted will assist this office in the processing of your permit request. The Division of Taxation reserves the right to conduct a thorough investigation prior to issuing this license.
	FOR DIVISION USE ONLY
	Permit No Investigation initiated

 Effective Date ______
 Investigation completed ______

 Approved ______
 Investigation completed ______

Recommendations: ____