



Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711 – 0600  
(775) 684-4711

## TRADING PARTNER AGREEMENT

Once a motor fuels licensing application has been approved and an account number has been issued by the Nevada Department of Motor Vehicles, Motor Carrier Division (hereinafter “*the Department*”), a Trading Partner Agreement (TPA) must be completed and furnished by the applicant (hereinafter “*the Taxpayer*”) to electronically file tax returns through the Motor Fuels Online Filing System. In addition, completion of the TPA is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the entity information by comparing the Motor Fuels Online Filing System information with the information provided by the Taxpayer.

The purpose of the TPA is to:

- Identify the Taxpayer
- Identify the tax forms to be filed electronically
- Identify the accounts to be filed electronically
- Outline the terms and standards for electronic filing
- Identify the authorized signer for the electronic filing

Once the Taxpayer is accepted into the Motor Fuels Online Filing System, the acceptance is valid until terminated by the Department or until termination is requested by the Taxpayer.

Any questions regarding the TPA should be directed to the Department at:

- (775) 684-4711 Ext. 2 or
- [DMVMCTaxExaminers@dmv.nv.gov](mailto:DMVMCTaxExaminers@dmv.nv.gov)

*Further information is also available in the Fuels Handbook:*  
<http://www.dmv.nv.gov/pdf/forms/mc036.pdf>

**To facilitate valid and enforceable electronic filing of tax returns, the parties agree as follows:**

- 1. Effective Date, Terms and Amendments:** This agreement shall become effective on the date it is acknowledged by the Department and shall continue until termination is requested by the Taxpayer or until it is terminated by the Department. The Department may terminate this agreement by giving a thirty-day (30) written notice to the Taxpayer. This agreement may also be terminated by revocation or cancellation of the Motor Fuel license issued by the Department, or if the Taxpayer fails to comply with reporting and payment requirements of the applicable Nevada state law sections and specifications of this agreement. It will also be terminated if the Taxpayer no longer conducts business in the state of Nevada. This agreement may be revised at any time by executing a written addendum signed by both the Taxpayer and the Department.
- 2. Standards:** Submission of this agreement indicates the willingness of the Taxpayer to begin electronic filing in a timely manner. The Taxpayer will electronically transmit tax returns to the Department according to the Department standards and instructions as outlined in the Fuels Handbook. The standards and/or handbook may be revised or updated by the Department as necessary. The Department will provide these standards and instructions to the Taxpayer before the due dates to allow a reasonable time for compliance with the filing requirements.
- 3. Signature:** Neither party shall contest the validity or enforceability of the tax filings communicated in electronic form according to this agreement on grounds related to the absence of paper-based writings, signings, or originals. To the extent that a tax filing communicated in electronic form under this agreement contains the required information and is in a form that can be read by the Department, it shall be considered to be “in writing” and “written” to an extent no less than as if in paper, to be “signed” and to be an “original.” The identification code and password transmitted in each file received by the Department shall represent the signature of the Taxpayer or an authorized agent, who affixed their signature to this agreement and with respect to each electronic filing transmitted with the identification code and password, shall have the same effect as if the Taxpayer actually signed the electronic file.
- 4. Acknowledgement of Receipt of Transmission and Payments:** The Taxpayer must upload, transmit, and pay the tax return on or before the due date. Once the tax return has been transmitted successfully, the Motor Fuel Online System will issue an acknowledgement stating that the tax has been transmitted. Once the Taxpayer has successfully completed transmission, payment must be submitted via ACH Debit or Electronic Funds Transfer (EFT), (ACH Credit or Wire Transfer) on or before the due date of the tax return. Once payment has been entered into the Motor Fuels Online Filing System an acknowledgement of receipt and a reference number will be automatically generated by the system. This reference number is **not** a guarantee of funds and is subject to confirmation and payment by the Taxpayer’s bank and is dependent on the Taxpayer entering the correct banking account information.

5. **Record Retention:** The Taxpayer will maintain records of the transactions covered by electronic filings for a period of not less than four (4) years from the due date of the filing.
6. **Admissibility of Filings as Evidence:** A certified copy of any filing transmitted under this agreement may be introduced in paper form as evidence in any judicial proceeding by either party to the same extent and under the same conditions as any other business record. Neither party shall contest the admissibility into evidence of any filing on the basis that it was not originated or maintained in paper form.
7. **Limited Disclosure of Confidential Tax Information:** The Taxpayer authorizes the Department to release, as necessary, certain otherwise confidential transaction information regarding invoice numbers, bills of lading, locations, dates, method of deliveries, or volume of reportable products to any person identified in an electronic filing as being involved in a reported transaction, for the sole purpose of verifying the accuracy of the transaction as reported in the electronic filing.
8. **Governing Law:** This agreement shall be governed by and interpreted in accordance with the laws of the state of Nevada.

#### **Instructions for Completing the Trading Partner Agreement:**

1. **Business and Contact Information:** Enter the account name, account number, mailing address, DBA, FEIN, contact person's name, phone number, fax number, and e-mail address.
2. **Filer Types:** Check the appropriate boxes to identify each filer type for which the Taxpayer is licensed.
3. **Authorized Users:** Enter the names of each employee authorized to use the Motor Fuel Online Filing System. It is recommended that at least two (2) employees have access to the Motor Fuel System. The Taxpayer may also list any person who needs to be terminated from the Motor Fuel Online Filing System.
4. **Authorized Signature:** Under signatures, enter the legal name of the entity entering into this agreement, the name and title of the person signing this agreement on behalf of the entity, the signature of the authorized representative, the mailing address of the authorized representative if different from the entity address, the telephone number and e-mail address of the representative and the date signed. If the representative signing this document is not an owner, officer, or authorized employee of the entity entering into this agreement, please attach a Power of Attorney granting the representative the ability to enter into this agreement on the entity's behalf.

**TRADING PARTNER AGREEMENT–MOTOR CARRIER DIVISION**

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**1. Business and Contact Information:**

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Account Name	Account Number		
Mailing Address	City	State	Zip
DBA <i>(if used in this state)</i>	Federal Employer Identification Number (FEIN)		
Contact Name	Phone #	Fax #	E-mail

The Department and the Taxpayer wish to provide a means by which the Taxpayer will file tax forms by electronically transmitting data.

**2. Filer Type:**

*(Check all applicable filer types.)*

- Motor Fuel/Special Fuel Supplier (SU)
- Exporter (EX)
- Dealer (DR)

**3. Authorized Users: (A minimum of two (2) users is recommended.)**

<i>Name</i>	<i>New or Terminate</i>

**4. Authorized Signature:**

**Certification of Authorized Signer:** Under penalty of perjury, I declare that I have examined this agreement and any accompanying information, and to the best of my knowledge and belief it is true, correct, and complete. The Taxpayer will comply with all the provisions of the Motor Fuels Handbook and related publications, including fraud prevention and detection guidelines for all years of participation. I understand that noncompliance may result in the Taxpayer no longer being allowed to participate in the program. I am authorized to make and sign this statement on behalf of the Taxpayer.

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Printed Name of Taxpayer Date

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Printed Name of Taxpayer's Authorized Representative and Title

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Signature of Taxpayer's Authorized Representative *(If the authorized representative is not an owner, officer or employee of the Taxpayer, attach a Power of Attorney.)*

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Mailing Address City State Zip

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( ) Telephone Number ( ) Fax Number E-Mail

**The original agreement must be mailed to:**

Department of Motor Vehicles  
Motor Carrier Division  
Fuel Industry Team  
555 Wright Way  
Carson City, NV 89711

Note: For expedited processing, you may e-mail the Trading Partner Agreement to:  
[DMVMCTaxExaminers@dmv.nv.gov](mailto:DMVMCTaxExaminers@dmv.nv.gov)