

**INFORMATION AND INSTRUCTIONS**  
**REGISTRATION FOR DELAWARE COMMON CARRIERS**

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**INSTRUCTIONS:** Please carefully read this information. All questions must be answered and necessary additional documentation attached to process the registration form. Please print all answers clearly.

30 Del C. c. 51 §5121 states the following in reference to who is required to file a report, the period covered and due date of the report, and the penalty provision for late filing or failure to file a report:

**§ 5121. Reports from carriers transporting gasoline; penalty for failure to file report; appeal.**

- (a) Every railroad company, suburban or interurban railroad company, pipeline company, water transportation company and common carrier transporting gasoline, either in interstate or in intrastate commerce, to points within this State, and every person, except distributors, transporting gasoline by whatever manner to a point in this State from any point outside this State shall report, under penalty of perjury, to the Department of Transportation on forms prescribed by the Department all deliveries of gasoline so made to points within this State.
- (b) The reports shall cover monthly periods, shall be postmarked by the United States Postal Service on or before the 25th day of the calendar month immediately following the month covered by the report, shall show the name and address of the person to whom the deliveries of gasoline have actually and in fact been made, and such other additional information relative to shipments of gasoline as the Department may require.
- (c) If any carrier fails to file a report as required by this section, a penalty of \$5 per business day shall accrue until said report is filed up to a maximum amount of \$25 for each report; however, the Department may waive all or part of the penalty if it is established to the satisfaction of the Department that failure to file the report was not with intent to violate the law.

Please provide all information that is requested on the Common Carrier registration form, and insure that the document is signed prior to submission. There is no cost associated with this registration. Please note that if the registration form is incomplete, your company will be contacted. Please mail the registration form to the following address: Delaware Department of Transportation, Motor Fuel Tax Administration, P. O. Drawer E, Dover, DE 19903. If there are additional questions, please contact Jeff Kohel, Motor Fuel Tax Administration Compliance Officer at (302) 744-2714.