

"A" QUESTIONNAIRE

Review Form 637, "Application for Registration" for any updates or changes. This includes Part I, II, and III. Attach the updates or changes to questionnaire. Notate if no updates or changes have been made since last visitation.

1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any taxable articles to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List all articles manufactured and explain the company's manufacturing process. Enclose advertising brochures, if available.

6. List the name and address of organizations or businesses to which you sell or will sell articles tax-free.

7. List the monthly volume of tax-free articles you intend to sell. Also list the monthly volume of taxed articles you intend to sell.

8. Do you export? Are you the exporter, or do you sell to a buyer for subsequent export? What records are maintained to verify that the products are subsequently exported?

9. List your primary competitors.

Paperwork Reduction Act Notice

We ask for information on this form to carry out the Internal Revenue laws of the United States.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 45 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

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"B" QUESTIONNAIRE

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3. Does the company sell or plan to sell any taxable articles to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List all articles purchased for further manufacture or resale to a buyer for further manufacture and explain the company's manufacturing process. Enclose advertising brochures, if available.

6. List the name and address of organizations or businesses from which you will purchase tax-free articles for further manufacture.

7. List the name and address of organizations or businesses to which you sell tax-free articles.

8. Are you purchasing raw materials or taxable items for further manufacture, or for resale to a buyer for further manufacture? If so, what materials?

9. Do you buy articles for export? What records are maintained to verify that the products are subsequently exported?

10. List your primary competitors.

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"C" QUESTIONNAIRE

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- 1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

- 2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 3. Does the company sell or plan to sell any taxable tires to a related company? If so, describe the arrangements.

- 4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 5. List the size and weight of the taxable tires that will be purchased excise tax-exempt.

- 6. List the articles manufactured (1) on which the tires will be used or (2) in connection with which the tires will be sold.

7. List the name and address of organizations or businesses with which you intend to have tax-exempt sales.

8. List the name and address of the suppliers of taxable tires.

9. List the name and address of all locations where heavy tires are sold at retail?

10. Provide the name and address of any brokers used to export tires subject to excise tax.

11. Please describe the proof of export the company plans to obtain to verify the articles were actually exported.

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The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 55 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

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"D" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any taxable articles to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List the name and address of suppliers and the applicable items purchased for export or for resale to a second purchaser for export.

6. List the name, address, and 637 registration number of all purchasers, or second purchasers to whom the company intends to sell articles for export.

7. Please describe the proof of export the company plans to obtain to verify the articles were actually exported.

8. Provide the name and address of any brokers used to export products subject to excise tax.

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"E" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any gas guzzler automobiles to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List the make, model, GVW, and fuel economy rating of the gas-guzzler automobiles that you will be buying for use and used as an ambulance, in law enforcement, or in fire fighting.

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6. List the name, and address of your suppliers of gas-guzzler automobiles purchased for use and used as an ambulance, in law enforcement, or in fire fighting.

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"F" QUESTIONNAIRE

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- 1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

- 2. Does the organization, related company, or any of its board members incur any liability for excise tax? If so, explain and name the type of tax.

- 3. Has the State or IRS examined the non-profit organization during the previous five years? If so, what were the results of the examination?

- 4. Provide a general description of the type of educational facility, including faculty, curriculum, and student body. Include brochures, if available. Also provide a copy of your tax-exempt determination letter.

- 5. Describe how the products will be used in the operation of the organization.

6. List activities (other than educational) conducted by the organization.

7. Will you store any motor fuel? If so, provide the location, capacity, and type of fuel stored in all tanks.

8. List all vehicles that you operate. Provide the year, make, model, type of fuel used, and number and type of tires used by each vehicle.

9. List the name, and address of your suppliers that sell you federal excise tax free products. List the type of products that purchase from each of these suppliers.

10. Do you resell any products that you bought tax-free? If so, to whom?

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"H" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any aviation fuel to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List all locations and storage facilities where aviation fuel is stored. List the expected volume (in gallons) of aviation fuel sold by each facility. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of Aviation Fuel Tank(s)	Expected Annual Volume

Indicate with an (*) any facility that sells aviation fuel at retail.

6. Does the company store product to which it doesn't hold title? If so, what type of product, who owns the product, and where is it stored?

7. Does the company consign fuel? If so, list the name, address, and relationship to those entities.

8. Does the company own transports? If so, how many and what is the capacity of each truck?

9. List all nontaxable uses for which tax-exempted sales will be made.

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10. Are you registered, licensed, or permitted by any state or local authorities? If so, provide agencies and license numbers.

11. What is the estimated annual volume of aviation fuel imported from another country?

12. Do you, or will you, purchase or sell any aviation fuel that is no longer suitable for use as such? If so, provide details.

13. List the name and address of all companies and persons that will be acting for the applicant as an agent or broker in importing, buying, selling, transporting, or disposing of aviation fuel.

14. List the name and address of all suppliers (note type of fuel and asterisk those with which there will be tax-free transactions).

15. List the name and address of customers (note type of fuel and asterisk those with which there will be tax-free transactions).

16. List the total number of sales in dollars and gallons of aviation fuel sold during the last 12 months.

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17. List the number of sales of aviation fuel during the last 12 months to producers, retailers, or bulk purchasers and the total volume of these sales.

18. List the total volume of aviation fuel sold for nontaxable purposes.

19. Does the company or related company operate aircraft? If so, is the excise tax imposed at less than the full rate? Explain.

20. List the name and address of customers who purchase aviation fuel tax-free (notate TF by name), or at the reduced rate (notate RR by name).

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"I" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 8849? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any tires to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. Furnish the following information for all vehicles used by your company:

Model	Year	License Plate #	Seating Capacity	Tire Size

6. What is the estimated number of tires purchased annually?

7. List the name and address of all your tire suppliers.

8. Does the company provide transportation for public or private schools? If yes, provide a list of the schools or school systems for which the company provides transportation and a copy of each contract.

9. Does the company provide regularly scheduled intercity or local bus transportation? If yes, provide the route schedules.

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"J" QUESTIONNAIRE

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- 1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

- 2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 3. Does the company sell or plan to sell any luxury vehicles to a related company? If so, describe the arrangements.

- 4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 5. List the luxury passenger vehicles available for export.

- 6. List the name and address of customers that you have sold or intend to sell luxury passenger vehicles for export.

7. Please describe the proof of export the company plans to obtain to verify the articles were actually exported.

8. Does the company's staff have use of the luxury vehicles prior to export?

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"K" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any kerosene to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

6. List all products containing kerosene that your company manufactures.

7. Is kerosene used in any other manner beside the manufacture of these products? If so, describe.

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8. List all locations and storage facilities where kerosene is stored. List the expected volume (in gallons) of kerosene to be used by each facility. Attach additional sheets if needed.

Name of Facility	Address of Facility	Capacity of Kerosene Tank(s)	Expected Annual Volume

9. List name and address of all current and anticipated suppliers of kerosene.

10. List approximate annual quantity of kerosene purchased.

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"M" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any taxable fuel to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. Does the company store any fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

6. List all locations and storage facilities where gasoline, diesel fuel, kerosene, or other products used in blending are stored. List the expected volume (in gallons) of each product that will be sold or blended by each facility. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Tank #	Product Stored	Expected Annual Volume

Indicate with an (*) any facility that sells fuel at retail.

7. Does the company own fuel transports? If yes, list the VIN, GVW, and capacity of each.

8. If no trucks are owned, how will the fuel be transported?

9. List the additives and products that will be used for blending with gasoline, diesel fuel, or kerosene.

10. List the estimated annual volume of additives and products that you will buy.

11. List the estimated annual volume of blended fuel that you will produce.

12. List name and address of all fuel and blending component suppliers and list the type of product purchased (note with an asterisk those with which there will be tax-free transactions).

13. List the name and address of customers (note type of fuel and asterisk those with which there will be tax-free transactions).

14. List approximate annual disposals in gallons for each type of product:

Regular unleaded gasoline: _____
Midgrade unleaded gasoline: _____
Premium unleaded gasoline: _____
Oxygenated gasoline: _____
Diesel Fuel- High Sulphur: _____
Diesel Fuel-Low Sulfur-Dyed: _____
Diesel Fuel-Low Sulfur-Clear: _____
Aviation Gasoline: _____
Jet Fuel: _____
Kerosene: _____
Blend Stocks: _____
Additives: _____

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"Q" QUESTIONNAIRE

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1. Who prepares Form 720 and/or Form 8849?

2. Do you have any related companies or owners who incur any excise tax? If so, name the company, owner, their TIN, and the type of tax they report.

3. Do you sell or plan to sell any taxable articles to a related company? If so, explain.

4. Has your company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. Who are your suppliers of trucks, truck bodies, incomplete chassis, trailers, trailer bodies, or semi-tractors? (name, address, telephone number, and contact person)

6. Do you mount truck bodies to a chassis for a customer when the customer provides either component? If so, how do you account for the federal excise tax?

7. Do you modify trailers or truck chassis (including adding axles) for customers? If so, how does the company determine if it is a taxable event?

8. How do you account for any subsequent work performed on the vehicle either in-house or by subcontractors within 6 months of the first retail sale? If so, how?

9. Do you or any subsidiaries lease heavy trucks, tractors, or trailers? If so, are they to related parties?

10. Do you import or export any new or used trucks, tractors, trailers, bodies, or chassis? If so, explain and provide any export documents.

11. Do sell additional tires as parts or accessories? If so, are the tires imported?

12. How does the company calculate the retail sales price of units subject to federal excise tax (including tire credit)? If company uses a worksheet, attach a blank copy to show the method used. (Valuation of trade-ins, installment sales, etc.). Who computes the FET on any sale?

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13. Do you make tax-free sales?

14. Do you secure exemption certificates for these tax-free sales? If not, explain.

15. Do you sell vehicles on consignment? If so, how is the federal excise tax determined?

16. Do you purchase trucks, tractors, trailers, bodies, or chassis for your own use? If so, is the company paying federal excise tax on the taxable vehicles?

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"R" QUESTIONNAIRE

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- 1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

- 2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 3. Does the company sell or plan to sell any diesel fuel to a related company? If so, describe the arrangements.

- 4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 5. List the name and address of all the company's suppliers of diesel fuel.

- 6. Are you registered or required to be registered by state or local authorities for the petroleum business? If so, list the licensing agencies and numbers and dates granted.

7. List all locations and storage facilities where diesel fuel is stored. List the expected volume (in gallons) of diesel fuel used at each facility. If facility does not have bulk storage, and all diesel fuel is delivered directly into the fuel supply of buses, notate Bus in the column "Capacity of Diesel Fuel Tanks". Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of Diesel Fuel Tank(s)	Expected Annual Volume

Indicate with an (*) any tank that contains dyed diesel fuel.

8. Furnish the following information for all vehicles used by your company: Attach additional sheet if necessary. Indicate in the column "Type of Fuel Used": Dyed = Dyed Diesel Fuel; Undyed = Undyed Diesel Fuel; or Gasoline.

Model	Year	License Plate #	Seating Capacity	Type Fuel Used

9. Indicate how the buses are used in the operation of the business (inter-city, school)

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10. Are you buying and using dyed diesel fuel for any use other than in intercity or local buses? If yes, provide an explanation and the amount of dyed diesel fuel used.

11. Are claims or credits being filed for undyed diesel fuel used in intercity or local buses? If yes, what form is the company using to file the claim?

12. Does the company provide charter transportation services? If so, provide information regarding the charter services and brochures if available.

13. Does the company provide transportation for public or private schools? If yes, provide the name and address of the schools or school systems for which the company provides transportation and provide copy of contract.

14. Does the company provide regularly scheduled intercity or local bus transportation? If yes, provide the route schedules.

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"S" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any taxable fuel to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. Name all carriers, except for trucks, that are used to receive or dispose of fuel.

6. List all locations and storage facilities where gasoline, diesel fuel, kerosene, blend stocks (e.g. 87 octane, # 3 diesel, undyed # 2 diesel, type of blend stocks, etc) are stored. List the expected volume (in gallons) of each product that will be sold or blended by each facility. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Tank #	Product Stored	Expected Annual Volume

Indicate with an (*) any facility that sells fuel at retail.

7. Check the box (es) representing activities in which you are engaged.

Activity	Gasoline	Diesel Fuel	Kerosene	Other
Refiner				
Importer/Enterer				
Terminal Operator				
Throughputter				
Industrial User				
Positionholder				
Exporter				

8. Check the box (es) representing all means by which you receive or dispose of fuel.

Means	Receipts	Disposals
Barge		
Pipeline		
Rail		
Truck		
Ocean Going Vessel		
In-Tank Transfers		
Exchange Agreements		

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9. Do you export or plan to export any taxable fuel product? If so, indicate those products.

10. Do you import or enter or plan to import or enter any taxable fuel product? If so, indicate those products.

11. List the name and addresses of anyone that will be acting for you as an agent or broker in entering, buying, selling, or transporting any fuel.

12. List the name and address of your fuel-related suppliers, and indicate the type of products purchased from each. Indicate with an asterisk (*) any supplier with whom you will not or have not conducted tax-free transactions.

13. List the names, addresses and 637 Numbers of all of your fuel-related customers with whom you will conduct tax-free transactions. (CEP or major oil companies may be exempted from this question.)

14. Does the company store product to which it doesn't hold title? If so, what type of product, who owns the product, and where is it stored?

15. Does the company consign fuel? If so, list the name, address, and relationship to those entities.

16. Does the company own transports? If so, how many and what is the capacity of each truck?

17. List the bank(s) used as depository agents for excise taxes.

Paperwork Reduction Act Notice

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The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 1 hr. 45 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

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Refiners

1. List the name and address of the pipeline operators, barge companies, and/or ocean-going vessel operators that supplies your crude oil.

2. Indicate the products the company produces. (e.g. 87 octane, # 3 diesel, types of blend stock, etc).

3. What does the company do with transmix?

4. Indicate how the transmix is received. Provide the name and address of the carrier(s) if not listed above.

5. What is the production capacity per day per product?

6. Provide a schematic of each refinery the company operates.

Importer/Enterer

1. From what countries is product imported?

2. What are the ports of entry?

3. What carriers do you use for imported product?

4. List the name and address of suppliers and the type of product imported.

Terminal Operator

1. Provide the name, address, and telephone number of all terminal managers.

2. List all modes of transport used to receive fuel.

3. Provide your average monthly turnover of each product.

- a. Regular Unleaded Gasoline _____
- b. Mid-grade Unleaded Gasoline _____
- c. Premium Unleaded Gasoline _____
- d. Oxygenated Gasoline _____
- e. Gasohol _____
- f. Racing Gasoline _____
- g. Diesel Fuel - High Sulfur _____
- h. Diesel Fuel - Low Sulfur - Dyed _____
- i. Diesel Fuel - Low Sulfur - Clear _____
- j. Aviation Gasoline _____
- k. Jet Fuel _____
- l. Kerosene - Clear _____
- m. Kerosene - Dyed _____
- n. Blend Stocks _____
- o. Additives _____

4. Does the company hold a position in any of the product in the terminal(s)? If so, list the ending inventory for each product as of the end of the previous month.

- a. Regular Unleaded Gasoline _____
- b. Mid-grade Unleaded Gasoline _____
- c. Premium Unleaded Gasoline _____
- d. Oxygenated Gasoline _____
- e. Gasohol _____
- f. Racing Gasoline _____
- g. Diesel Fuel - High Sulfur _____
- h. Diesel Fuel - Low Sulfur - Dyed _____
- i. Diesel Fuel - Low Sulfur - Clear _____
- j. Aviation Gasoline _____
- k. Jet Fuel _____
- l. Kerosene - Clear _____
- m. Kerosene - Dyed _____
- n. Blend Stocks _____
- o. Additives _____

5. If diesel fuel is dyed at the terminal, describe your dye injection system.

6. Provide the names of the companies that verify the unloading of barges into terminal(s)?

7. List the names and 637 Numbers of all position holders in the terminal(s).

8. Provide the name and addresses of any unregistered position holders that have held inventory in any of your terminals in the last two years.

9. What does the terminal do with transmix?

10. Does the company allow incoming trucks to off load product? If so, indicate the type and average volume of product received.

12. Describe the facilities used to remove fuel from your terminals. Include whether they use a card lock, key lock or another system?

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13. Describe how the company accounts for overages and shortages of inventory at their terminals.

14. Does the company take a position in overage of inventory?

15. As a terminal operator, are you required to file Form 720-TO, Terminal Operator Report? If not, please explain.

16. Enclosed are copies from the TCN database of the terminals assigned to you. Please verify this information and make appropriate corrections, including adding any TCN,s not listed . Please return all corrections to:

Internal Revenue Service
Team 107 @ Stop 5701G
333 Scott Street
Covington, KY. 41019

17. Provide a schematic of each terminal that the company operates.

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Industrial User

1. List the fuel products being purchased.

2. How will the taxable fuel products be received?

3. For what purpose are the taxable fuel products being used?

4. Have the taxable fuel products been resold, or plan to be resold? If so, to whom?

Throughputter/Position Holder

1. Indicate where the company will own product in the bulk transfer system.

2. List the name, address and Form 637 Registration Number of any other party who will pull product from the position holder's position. CEP or large oil companies may be exempted from this question.

3. List your annual or projected sales of product.

- a. Regular Unleaded Gasoline _____
- b. Mid-grade Unleaded Gasoline _____
- c. Premium Unleaded Gasoline _____
- d. Oxygenated Gasoline _____
- e. Gasohol _____
- f. Diesel Fuel - High Sulfur _____
- g. Diesel Fuel - Low Sulfur - Dyed _____
- h. Diesel Fuel - Low Sulfur - Clear _____
- i. Aviation Gasoline _____
- j. Jet Fuel _____
- k. Kerosene - Clear _____
- l. Kerosene - Dyed _____
- m. Blend Stocks _____
- n. Additives _____

4. Has the company made any in-tank transfers or sales to any entity that is not registered with a 637 "S" registration number? If so, indicate the name and address of the customer, volume, product and date of each sale or transfer.

5. Describe the records used to determine the removals of taxable fuels from the terminal(s).

Exporter

1. List the type of taxable fuel product being exported.

2. List the name and address of customer and list the final destination of the exported product.

3. List the type of export documents that are being secured.

4. How are the exported products being transported?

5. Is Federal Excise Tax being charged on the product being pulled from the rack for export? If so, how is the refund/credit being claimed?

"T" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849?
From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any taxable articles to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. Does the company store any fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

10. Do you make any tax-exempt sales? If so, to whom?

11. Are you registered, licensed, or permitted by any state or local authorities? If so, provide agencies and license numbers.

12. What are the estimated annual gallons of gasoline imported from another country?

13. List the type & proof, monthly gallons, and percentage of alcohol purchased used in the production of gasohol.

Type & Proof of Alcohol	Monthly Gallons Purchased	Percentage used in the Production of Gasohol

15. List the name and address of company's suppliers of alcohol.

16. Estimate your annual number of gallons produced for each type of gasohol:

10% Gasohol _____
7.7% Gasohol _____
5.7% Gasohol _____

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17. List the monthly volume of gasoline purchased for gasohol production.

18. List the name and address of all suppliers of gasoline.

19. List any of the above suppliers that will not sell gasoline at a reduced rate for gasohol production?

20. Describe the process used to produce gasohol.

21. What steps does the company have in place when gasoline purchased at a tax-reduced rate is not used in the production of gasohol?

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TIN -

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"UP" QUESTIONNAIRE

Review Form 637, "Application for Registration" for any updates or changes. This includes Part I, II, and III. Attach the updates or changes to questionnaire. Note if no updates or changes have been made since last visitation.

1. Who is responsible for the preparation and filing of Form 8849 or Form 4136? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any kerosene to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List name and addresses of all suppliers of kerosene.

6. Does the company store any kerosene to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

7. List all locations and storage facilities where kerosene is stored. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of K-1 Tank(s)	Expected Annual Sales

Indicate with an (*) any facility where the kerosene pump is not physically blocked.

8. If applicable, what procedures are in place for your employees when selling kerosene from a pump that is not physically blocked?

9. Are all kerosene pumps dispensing undyed kerosene on which credit is being claimed labeled with a legible and conspicuous notice stating "UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY"?

10. How often is inventory of kerosene taken? Who checks inventory and how? What records are maintained?

11. What records are used to prepare claims for undyed kerosene sold without the federal excise tax?

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"UV" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 8849 or Form 4136? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any diesel fuel to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List the name and address of all the company's suppliers of diesel fuel.

6. Does the company store any diesel fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

"UP" QUESTIONNAIRE

Review Form 637, "Application for Registration" for any updates or changes. This includes Part I, II, and III. Attach the updates or changes to questionnaire. Note if no updates or changes have been made since last visitation.

1. Who is responsible for the preparation and filing of Form 8849 or Form 4136? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any kerosene to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List name and addresses of all suppliers of kerosene.

6. Does the company store any kerosene to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

7. List all locations and storage facilities where kerosene is stored. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of K-1 Tank(s)	Expected Annual Sales

Indicate with an (*) any facility where the kerosene pump is not physically blocked.

8. If applicable, what procedures are in place for your employees when selling kerosene from a pump that is not physically blocked?

9. Are all kerosene pumps dispensing undyed kerosene on which credit is being claimed labeled with a legible and conspicuous notice stating "UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY"?

10. How often is inventory of kerosene taken? Who checks inventory and how? What records are maintained?

11. What records are used to prepare claims for undyed kerosene sold without the federal excise tax?

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"UV" QUESTIONNAIRE

Review Form 637, "Application for Registration" for any updates or changes. This includes Part I, II and III. Attach the updates or changes to questionnaire. Note if no updates or changes have been made since last visitation.

- 1. Who is responsible for the preparation and filing of Form 8849 or Form 4136? From what address are they filed?

- 2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 3. Does the company sell or plan to sell any diesel fuel to a related company? If so, describe the arrangements.

- 4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 5. List the name and address of all the company's suppliers of diesel fuel.

- 6. Does the company store any diesel fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

7. List all locations and storage facilities where diesel fuel is stored that will sell undyed diesel fuel to state/local governments or farmers for farming purposes. List the expected volume (in gallons) of undyed diesel fuel sold to these entities. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of Diesel Fuel Tank(s)	Expected Annual Volume

Indicate with an (*) any facility where dyed diesel fuel is sold.

8. Are all pumps dispensing dyed diesel fuel or kerosene labeled with a legible and conspicuous notice stating *"DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE"* or *DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE*?

9. Are you or your customers reimbursed for the federal excise tax on diesel fuel for any credit card sales? If so, explain.

10. What are your procedures for securing exemption certificates from customers who purchase without the federal excise tax?

11. List the names and addresses of all customers that you have sold or plan to sell undyed diesel fuel and/or kerosene without the federal excise tax? Indicate with an * any customer who purchases in bulk quantities.

12. Do you sell biodiesel?

13. Does the company store any fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained? Who is filing claims for these sales to state/local government and farmers for farming purposes?

14. Do you sell undyed diesel fuel and/or kerosene on consignment? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained? Who is filing claims for these sales to state/local government and farmers for farming purposes?

15. Have any of your drivers inadvertently mixed undyed diesel fuel with dyed diesel fuel (or visa versa) or kerosene? If so, what was done with the fuel and was a claim filed?

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The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 1 hr. 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

TIN -

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"V" QUESTIONNAIRE

Review Form 637, "Application for Registration" for any updates or changes. This includes Part I, II, or III. Attach this questionnaire to your tax return. Note if any updates or changes have been made since last visitation.

1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any ozone-depleting chemicals to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List the ozone depleting chemicals you import or manufacture for export.

6. List the name and address of companies from which you buy ozone depleting chemicals.

7. List the products you manufacture, import, or buy for export.

8. List the number of pounds for each ozone depleting chemical exported in this calendar year and an estimate for the next calendar year.

9. List your export locations.

10. List your production allowance, export allowance, and export percentage as set by the Environmental Protection Agency.

11. How do you calculate the amount of credit or refund related to an exported article that contains ozone-depleting chemicals?

12. Please describe the proof of export the company plans to obtain to verify the articles were actually exported.

13. Provide the name and address of any brokers used to export ozone-depleting chemicals.

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"W" QUESTIONNAIRE

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- 1. Who is responsible for the preparation and filing of Form 720 and/or Form 8849? From what address are they filed?

- 2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 3. Does the company sell or plan to sell any diesel fuel to a related company? If so, describe the arrangements.

- 4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 5. List all of your diesel fuel suppliers, addresses, and type of diesel fuel received (dyed or undyed).

8. Explain the fueling arrangements for the trains or equipments.

9. Who pays the federal excise tax on the dyed diesel fuel used in your trains?

10. Do you deliver dyed diesel fuel into a train other than your own? If so, who pays the federal excise tax?

11. If you purchase undyed diesel fuel, how is the credit claimed? On what form?

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"X" QUESTIONNAIRE

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- 1. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

- 2. Does the company sell or plan to sell any taxable fuel? If so, describe the arrangements.

- 3. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

- 4. Does the company store or ship any fuel to which it holds title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

- 5. Are you registered or required to be registered by state or local authorities? If so, list the licensing agencies and numbers and dates granted.

- 6. Provide the estimated annual volume of gasoline, undyed and dyed diesel fuel, and kerosene that will be shipped or imported from another country.

7. List all liquid products that are received from or delivered to a fuel terminal.

8. Provide a map of each pipeline that you operate with the name and address of each refinery, terminal, and transfer station served by each pipeline.

9. Provide a map of each route in which the vessel operates and the name and address of each refinery and terminal served by the vessel.

10. List the identifying number of all vessels you operate that transport taxable fuel (gasoline, diesel fuel and/or kerosene), and state their capacity. Attach extra sheets if necessary. Exclude deep draft ocean-going vessels.

Vessel or Barge Number	Home Port	Capacity

11. As a bulk transport carrier (barge, vessels, and pipelines), are you required to file Form 720-CS, Carrier Summary Report? If not, please explain _____

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"Y" QUESTIONNAIRE

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1. Who is responsible for the preparation and filing of Form 720, 8849 or Form 4136? From what address are they filed?

2. Does the company, related company, or any of its owners incur any liability for excise tax? If so, name the type of tax.

3. Does the company sell or plan to sell any aviation fuel to a related company? If so, describe the arrangements.

4. Has the company's excise, employment, or income tax returns been examined by the State or IRS during the previous five years? If so, what were the results of the examination?

5. List the name and address of all the company's suppliers of aviation fuel.

6. Does the company resell aviation fuel? If so, to whom?

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7. Does the company store any aviation fuel to which it does not hold title? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

8. List all locations and storage facilities where aviation fuel is stored. List the expected annual volume (in gallons) of aviation fuel used at these facilities. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

Name of Facility	Address of Facility	Capacity of Aviation Fuel Tank(s)	Expected Annual Volume

Indicate with an (*) any facility where aviation fuel purchased at reduced rate is resold.

9. Are you registered or required to be registered by state or local authorities for the petroleum business? If so, list the licensing agencies and numbers and dates granted.

10. Is the company involved in any commercial aviation in which federal excise tax on air transportation is not charged? If so, explain.

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11. Furnish the following information for each aircraft: Attach additional sheets if necessary.

Make & Type	Tail Number	Takeoff Weight	Own/Operate	Avg Hrs Per Month	Commercial Aviation Avg Hrs/Month

12. If you do not own the aircraft or provide the pilot for any flight(s) of the above aircraft, explain the operating arrangements.

13. Does the company provide air transportation of persons, property, or both?

14. Does the company provide international air transportation of persons, property, or both?

15. Describe any fueling agreements with other carriers.

16. Does the company claim credits or refunds for aviation fuel? Explain

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We ask for information on this form to carry out the Internal Revenue laws of the United States.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a specific collection of information statement. You may, however, voluntarily provide information, as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 1 hr. 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

TIN -

DATE -