

Name:
Address:
City, State, Zip

EIN:
Registration No:

"AF" QUESTIONNAIRE (Revision 02-01-2006)

Producers and importers of alcohol. *Alcohol* has the meaning given to the term in § 48.4081-6(b)(1) except that, for purposes of the credit allowed by § 40, alcohol also includes alcohol with a proof of at least 150.

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 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 alcohol 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 alcohol or 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, gasohol, or alcohol is 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 store product to which it does not hold title? If so, what type of product, who owns the product, and where is it stored?

8. Does the company consign for alcohol or fuel? If so, list the name, address, and relationship to those entities.

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

10. Does the company use common carriers to transport fuel? If so, please provide the names and addresses of the common carriers.

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

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

13. What are the estimated annual gallons of alcohol imported from another country?

14. What are the estimated annual gallons of alcohol fuel produced in the United States?

15. 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

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

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

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

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

18. List the name and address of all suppliers of alcohol fuel mixture List any of the above suppliers that will not sell gasoline at a reduced rate for gasohol production.

19. Describe the process used to produce alcohol.

20. What steps does the company have in place when gasoline purchased at a tax-reduced rate is not used in the production of gasohol or other alcohol fuel mixtures?

Overview. Effective January 1, 2005, the Act generally eliminates the reduced rate of excise tax for most alcohol-blended fuels. In place of a reduced rate, the Act allows certain credits or payments related to alcohol and biodiesel fuels under §§ 40, 40A, 6426, and 6427(e). If the alcohol is ethanol with a proof of 190 or greater, the credit or payment amount is \$0.51 per gallon. For agri-biodiesel, the credit or payment amount is \$1.00 per gallon; for biodiesel other than agri-biodiesel, the credit or payment amount is \$0.50 per gallon. Under the Code's coordination rules, a claim may be taken only once with respect to any particular gallon of alcohol or biodiesel.

Excise tax credit for alcohol fuel and biodiesel mixtures; § 6426. Section 6426 allows a credit against the tax imposed by § 4081 on taxable fuel. The credit is equal to the sum of the alcohol fuel mixture credit and the biodiesel mixture credit. The credit is allowable to the person that produces the mixture for sale or use in the producer's trade or business. The credit is claimed on Form 720, *Quarterly Federal Excise Tax Return*, in accordance with the instructions for that form.

Income tax credits or payments for alcohol or biodiesel used to produce alcohol fuel and biodiesel mixtures; §§ 34 and 6427(e)—(1) In general. To the extent that the sum of the alcohol fuel mixture credit and biodiesel mixture credit described in § 6426 exceeds a person's § 4081 liability for any particular quarter, an income tax credit or a payment under § 6427(e) is allowable to the producer of the mixture. This credit or payment is claimed on Form 720, *Quarterly Federal Excise Tax Return*; Form 4136, *Credit for Federal Tax Paid on Fuels*; or Form 8849, *Claim for Refund of Excise Taxes*; in accordance with the instructions for those forms.