

Name:  
Address:  
City, State, Zip

EIN:  
Registration No:

## "S" QUESTIONNAIRE (Revision 02-01-2006)

Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including diesel-water fuel emulsions), or kerosene, or industrial user of gasoline.

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?

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

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

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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?

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

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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.

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

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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.

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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.

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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.)

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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?

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

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

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

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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.

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

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3. What does the company do with transmix?

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

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

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

# Importer/Enterer

1. From what countries is product imported?

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2. What are the ports of entry?

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3. What carriers do you use for imported product?

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

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# Terminal Operator

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

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

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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.

Regular Unleaded Gasoline \_\_\_\_\_  
Mid-grade Unleaded Gasoline \_\_\_\_\_  
Premium Unleaded Gasoline \_\_\_\_\_  
Oxygenated Gasoline \_\_\_\_\_  
Gasohol \_\_\_\_\_  
Racing Gasoline \_\_\_\_\_  
Diesel Fuel - High Sulfur \_\_\_\_\_  
Diesel Fuel - Low Sulfur - Dyed \_\_\_\_\_  
Diesel Fuel - Low Sulfur - Clear \_\_\_\_\_  
Aviation Gasoline \_\_\_\_\_  
Jet Fuel \_\_\_\_\_  
Kerosene - Clear \_\_\_\_\_  
Kerosene - Dyed \_\_\_\_\_  
Blend Stocks \_\_\_\_\_

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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?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



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

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

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

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

**Industrial User**

1. List the fuel products being purchased.

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2. How will the taxable fuel products be received?

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

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

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## **Throughputter/Position Holder**

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

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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.

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3. List your annual or projected sales of product.

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

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

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**Exporter**

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

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

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

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4. How are the exported products being transported?

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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?

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