

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"A" QUESTIONNAIRE (Revision 01-21-2015)

Manufacturer of gas guzzler automobiles, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, arrow shafts, taxable tires, or vaccines.

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "A" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "A" Questionnaire will vary depending on individual circumstances. The estimated average time is 45 minutes.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

"AB" QUESTIONNAIRE (Revision 01-21-2015)

Producers and importers of agri-biodiesel. Agri-biodiesel is the fuel made from virgin vegetable oils and animal fats.

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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 agri-biodiesel 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 agri-biodiesel fuel.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

6. Does the company store any agri-biodiesel 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 agri-biodiesel fuel is stored. List the expected volume (in gallons) of agri-biodiesel 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 the Agri-Biodiesel Fuel Tank(s)	Expected Annual Volume

8. Please list the types of agri-biodiesel being produce and imported.

_____ **% Agri-biodiesel** (derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds and from animal fats.

9. Is the agri-biodiesel produced or imported by you a pure fuel or is it blended with petroleum diesel? If yes, please list the percentage of blend.

_____ % by volume agri-biodiesel.
 _____ % by volume petroleum diesel

10. Please list all production agreements with agri-biodiesel marketing firms that you plan on implementing with the year.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

11. Are you or your customers reimbursed for the federal excise tax on agri-biodiesel fuel for any credit card sales? If so, explain.

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

13. List the names and addresses of all customers that you have sold or plan to sell agri-biodiesel without the federal excise tax? Indicate with an * any customer who purchases in bulk quantities.

14. Do you sell agri-biodiesel as a distributor?

15. Does the company store any agri-biodiesel 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 the production or importation of the fuel?

16. Do you sell agri-biodiesel on consignment? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

17. Do you export or plan to export any agri-biodiesel fuel product? _____

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "AB" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers. 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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "AB" Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"AF" QUESTIONNAIRE (Revision 01-21-2015)

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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

The time needed to complete and file Form 637 Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"B" QUESTIONNAIRE (Revision 01-21-2015)

Buyer of sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, gas guzzler automobiles, bows, quivers, broadheads, points, or vaccines for further manufacture or for resale to a buyer for further manufacture.

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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 manufacturing 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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "B" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

The time needed to complete and file Form 637 "B" Questionnaire will vary depending on individual circumstances. The estimated average time is **45 minutes**.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

"C" QUESTIONNAIRE (Revision 01-21-2015)

Buyer of taxable tires for use on or in connection with the sale of another article the buyer manufactures and sells (1) for export, (2) to state and local governments, (3) to non-profit educational organizations, or (4) as supplies for vessels or aircraft.

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

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "C" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 55 minutes.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"CC" QUESTIONNAIRE (Revision 01-21-2015)

Credit card issuer that issues credit cards for sales of taxable fuel to a state or local government for its exclusive use or for sales of gasoline to a nonprofit educational organization or its exclusive use.

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

5. Does the company store any gasoline or 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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

6. List all locations and storage facilities where gasoline and diesel fuel is stored that will sell undyed diesel fuel to state/local governments, non-profit educational organization. List the expected volume (in gallons) of undyed gasoline /diesel fuel sold to these entities. Attach additional sheets if needed.

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

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

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

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

9. 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, nonprofit educational organization, and farmers for farming purposes?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

10. 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, nonprofit educational organization, and farmers for farming purposes?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"D" QUESTIONNAIRE (Revision 01-21-2015)

Buyer with a place of business in the United States purchasing vaccines, gas guzzler automobiles, taxable tires, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, or arrow shafts for export or for resale to a second purchaser for export.

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "D" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "D" Questionnaire will vary depending on individual circumstances. The estimated average time is **40 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“E” QUESTIONNAIRE (Revision 01-21-2015)

Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.

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 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "E" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "E" Questionnaire will vary depending on individual circumstances. The estimated average time is **30 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“F” QUESTIONNAIRE (Revision 01-21-2015)

Nonprofit educational organization, other than a public school, buying taxable tires, certain heavy vehicles, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points or arrow shafts for its exclusive use.

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 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "F" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "F" Questionnaire will vary depending on individual circumstances. The estimated average time is **50 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"I" QUESTIONNAIRE (Revision 01-21-2015)

Buyer (other than nonprofit educational organization or state or local government) of taxable tires for use on certain intercity, local, or school buses. *Definitions—(1) Intercity bus transportation—(i) In general.* An automobile bus is engaged in *intercity bus transportation* if it is engaged in the furnishing (for compensation) of passenger land transportation available to the general public and the bus is engaged in- (A) Scheduled transportation along regular routes; or (B) Nonscheduled transportation if the seating capacity of the bus is at least 20 adults (not including the driver).

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? 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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "I" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "1" Questionnaire will vary depending on individual circumstances. The estimated average time is **45 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"K" QUESTIONNAIRE (Revision 01-21-2015)

Buyer of kerosene for a feedstock purpose.

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 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "K" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "K" Questionnaire will vary depending on individual circumstances. The estimated average time is **45 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"M" QUESTIONNAIRE (Revision 01-21-2015)

Blender of gasoline, diesel fuel (including diesel-water emulsions) or kerosene outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, and renewable diesel mixtures.

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 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 who is, it stored? Are separate inventory records maintained?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

6. List all locations and storage facilities where gasoline, diesel fuel, kerosene, or 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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: _____

15. Are you blending product or are you purchasing blended biodiesel product?

16. If you are blending product, are you blending using agri-biodiesel or biodiesel?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

17. If you are blending, list suppliers of agri-biodiesel and biodiesel that will be Blended with diesel fuel and which product will be purchased from suppliers.

Supplier Name	Supplier Address	Biodiesel	Agri-biodiesel

18. Do you have purchase contracts with the above suppliers? If yes, please have copies available.

19. Where will the above products be picked up?

Suppliers Name	Terminal Address

20. If you are not blending, who are you purchasing the blended product from?

Suppliers Name	Suppliers Address	Annual gallons purchased *	
		Agri-biodiesel	Biodiesel

* If new applicant, anticipated annual gallons purchased

21. Do you own or operate any retail stations? If yes, list locations below.

22. Do you have a position in any terminal? If yes, list locations.

23. Whom do you intend to supply with this biodiesel? Do you have any contracts to supply this product?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "M" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "M" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 10 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"NB" QUESTIONNAIRE (Revision 01-21-2015)

Producers and importers of biodiesel (other than agri-biodiesel), including renewable diesel. Biodiesel is the fuels made from recycle oils. Renewable diesel is any organic material other than (1) oil and natural gas (or any product thereof or (2) coal, including lignite (or any product thereof). The Energy Bill mentions the term "offal" in describing renewable diesel. Offal is defined as waste parts, especially from butchered animals

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 biodiesel 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 biodiesel fuel.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

6. Does the company store any biodiesel 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 biodiesel fuel is stored. List the expected volume (in gallons) of biodiesel 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 Biodiesel Fuel Tank(s)	Expected Annual Volume

8. Please list the types of biodiesel being produce and imported.

_____ **% Biodiesel** (other than agri-biodiesel) recycle oils.

9. Is the biodiesel produced or imported by you a pure fuel or is it blended with petroleum diesel? If yes, please list the percentage of blend.

_____ % by volume biodiesel.
 _____ % by volume petroleum diesel

10. Please list all production agreements with biodiesel marketing firms that you plan on implementing with the year.

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

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

14. Do you sell biodiesel as a distributor?

15. Does the company store any biodiesel 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 the production or importation of the fuel?

16. Do you sell biodiesel on consignment? If so, where is this inventory stored? For whom is it stored? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

17. Do you export or plan to export any biodiesel fuel product? _____

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“Q” QUESTIONNAIRE (01-21-2015)

First retailer seller of certain heavy vehicles..

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. Document any updates or changes since last visitation.

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)

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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 you 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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Q" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Name:

EIN:

Address:

Registration No:

City, State, Zip

OMB No. 1545-0014

The time needed to complete and file Form 637 "Q" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 20 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"S" QUESTIONNAIRE (Revision 01-21-2015)

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?

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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		

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

In-Tank Transfers		
Exchange Agreements		

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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "S" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "S" Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "For Refiners" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "For Refiners" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 55 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Importer/Enterers" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "For Importers/Enteres" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 45 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

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 _____

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

Kerosene - Clear _____
Kerosene - Dyed _____
Blend Stocks _____

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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Terminal Operators" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "Terminal Operators" Questionnaire will vary depending on individual circumstances. The estimated average time is **2 hours**.

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Industrial Users" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "Industrial Users" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 45 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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 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.

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

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "Throughputters/Position Holders" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 50 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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?

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Exporters" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption;

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "Exporters" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 50 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"UA" QUESTIONNAIRE (Revision 01-21-2015)

Ultimate vendor that sells kerosene for use in aviation.
--

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 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 the name and address of all the company's suppliers of kerosene.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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. List the expected volume (in gallons) of kerosene sold. Attach additional sheets if needed. (CEP and major oil companies may be exempted from this question.)

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

Indicate with an (*) any facility where dyed kerosene 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 kerosene for any credit card sales? If so, explain.

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

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

17. Please list all noncommercial airlines with taxpayer identification numbers that you provide kerosene to. _____

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 Questionnaire will vary depending on individual circumstances. The estimated average time is **Recordkeeping**, 7 hr., 39 min.; **Learning about the law or the form**, 1 hr., 37 min.; **Preparing and sending the form to the IRS**, 4 hr., 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 637 simpler, we would be happy to hear from you. You can send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
SE:W:CAR:MP:TFP
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 637 Questionnaire to this address. Instead, see *Where To Apply*, earlier.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"UB" QUESTIONNAIRE (Revision 01-21-2015)

Ultimate vendor that sells undyed diesel fuel or undyed kerosene for certain intercity and local buses. *Definitions—(1) Intercity bus transportation—(i) In general.* An automobile bus is engaged in *intercity bus transportation* if it is engaged in the furnishing (for compensation) of passenger land transportation available to the general public and the bus is engaged in- (A) Scheduled transportation along regular routes; or (B) Nonscheduled transportation if the seating capacity of the bus is at least 20 adults (not including the driver).

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 diesel fuel or 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. Does your company provide an exclusive contract for the sell of undyed diesel fuel or undyed kerosene for certain intercity and local buses?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

10. Does the company provide diesel fuel or kerosene or public or private school buses? If yes, provide the name and address of the bus company or schools district.

11. Does the company that you sell diesel fuel or kerosene to have a regular scheduled intercity or local bus transportation? If yes, provide the route schedules.

12. Does the company store any diesel fuel or 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?

13. List all locations and storage facilities where diesel fuel or kerosene is stored that will sell undyed diesel fuel or kerosene to intercity and local buses. List the expected volume (in gallons) of undyed diesel fuel or kerosene 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 Fuel Tank(s)	Expected Annual Volume

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

14. 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"

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

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

17. 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.

18. Do you sell biodiesel?

19. 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?

20. 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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

21. 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?

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 Questionnaire will vary depending on individual circumstances.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"UP" QUESTIONNAIRE (Revision 01-21-2015)

Ultimate vendor that sells kerosene from a blocked pump.

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 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "UP" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "UP" Questionnaire will vary depending on individual circumstances. The estimated average time is **55 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

"UV" QUESTIONNAIRE (Revision 01-21-2015)

Ultimate vendor that sells (a) undyed diesel fuel or undyed kerosene to a state or local government for its exclusive use or (b) gasoline (including aviation gasoline to a state or local government for its exclusive use or to a nonprofit educational for its exclusive use.

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 diesel fuel, kerosene, or gasoline 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?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

5. List the name and address of all the company's suppliers of gasoline, diesel fuel, or kerosene.

6. Does the company store any gasoline, kerosene, or 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 gasoline, kerosene, and diesel fuel is stored that will sell undyed diesel fuel or gasoline to state/local governments or non-profit educational organization. List the expected volume (in gallons) of undyed gasoline /diesel/kerosene 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 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"?

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

9. Are you or your customers reimbursed for the federal excise tax on any fuels 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 governments and/or nonprofit educational organizations?

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, nonprofit educational organization, 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?

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "UV" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "UV" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 15 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“V” QUESTIONNAIRE (Revision 01-21-2015)

Manufacturer, importer, or buyer of ozone-depleting chemicals (ODC's) for export.

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 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "V" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "V" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 5 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“X” QUESTIONNAIRE (Revision 01-21-2015)

Pipeline operator or vessel operator (including certain deep-draft vessels) within the bulk transfer/terminal system..

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. 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 who 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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 _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "X" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "X" Questionnaire will vary depending on individual circumstances. The estimated average time is **55 minutes**.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

“Y” QUESTIONNAIRE (Revision 01-21-2015)

Buyer of kerosene for its use in commerical aviation (other than foreign trade).
--

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, 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.

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

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

Name:	EIN:
Address:	Registration No:
City, State, Zip	OMB No. 1545-0014

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

Name:
Address:
City, State, Zip

EIN:
Registration No:
OMB No. 1545-0014

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 "Y" Questionnaire to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by sections 4041 and 4081. Sections 4101, 4222, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on taxable articles. If you are required to register under section 4101 or if you elect to register for credits and/or exemption, you are required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties, and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject you to penalties. Section 6109 requires you to provide the requested identification numbers.

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 return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 "Y" Questionnaire will vary depending on individual circumstances. The estimated average time is **1 hour and 20 minutes**.