

Title 26: Internal Revenue

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

Subpart N—Exemptions, Registration, Etc.

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**§48.4222(a)-1 Registration.**

(a) *General rule.* Except as provided in §48.4222(b)-1, tax-free sales under section 4221 may be made only if the manufacturer, first purchaser, and second purchaser, as the case may be, have been registered by the Internal Revenue Service.

(b) *Application instructions.* Application for registration under section 4222 must be made in accordance with instructions for Form 637 (or such other form as the Commissioner may designate).

(c) *Evidence required in support of tax-free sales.* See subparagraph (1) of §48.4221-1(c) for evidence required in support of tax-free sales to purchasers who are required to be registered.

(d) *Failure to register.* If either the seller or purchaser is not registered as required by this section of the regulations, tax-free sales may not be made, except as indicated in §48.4222(b)-1.

(e) *Cross references.* (1) For exceptions to the requirement for registration, see section 4222(b) and §48.4222(b)-1.

(2) For revocation or suspension of registration, see §48.4222(c)-1.

(3) For applicability of section 4222 and these regulations to exemptions provided by sections 4063 (b), 4182(b), and 4293, see §48.4222(d)-1

[T.D. 7536, 43 FR 13522, Mar. 31, 1978, as amended by T.D. 8659, 61 FR 10463, Mar. 14, 1996]