

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Form 637 General Questionnaire

Please answer the following questions and send us your business's responses promptly. **(Attach additional sheets, if needed)**

The Internal Revenue Code (IRC) requires each person who engages in certain specified activities relating to excise tax to be registered by the Internal Revenue Service (IRS) before they can engage in the activity. In other cases, a person is required to be registered by the IRS to receive an excise tax benefit.

Form 637, *Application for Registration*, is used to apply for a registration for activities under IRC 4101 (fuel tax activities), IRC 4222 (retailers and manufacturers taxes), IRC 4662 (superfund chemical tax) and IRC 4682 (ozone-depleting chemicals tax).

1. Does your business, related company, related persons (*refer to question 7 for definition of related persons*), or any of its owners incur any liability for excise tax?

Yes No

If yes, name the type of excise tax.

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2. Does your business file Form 720, Quarterly Federal Excise Tax Return, Form 8849, Claim for Refund of Excise Taxes, or Form 4136, Credit for Federal Tax Paid on Fuels?

Yes No

If yes, list the form, name, and title of the person responsible for filing them.

Form	Name	Title

Name:
Address:
City, State, Zip:

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3. From what address are the Form 720, Form 8849 or Form 4136 filed?

Form	Address Filed From

4. Does your business sell or plan to sell any article subject to excise tax to a related company?

Yes No

If yes, describe the arrangements.

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5. Has any State, or the IRS, audited the business's excise, employment, or income tax returns in the previous five years?

Yes No

If yes, what were the results of the examination?

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6. Have there been any changes in ownership since last review or initial application?

Yes No

If yes, please list the following:

- Date of ownership change and reason for ownership change

Name:
Address:
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- Name, taxpayer identification number, and ownership percentage of new owner's (if less than 100%, indicate ownership percentage by each owner)

Date of Change	Reason for Change

Name of New Owner(s)	Taxpayer ID # (EIN or SSN)	% of Ownership

Name:
 Address:
 City, State, Zip:

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7. List the names, taxpayer identification numbers (EIN/SSN), 637 registration number, relationship/title, ownership percentage (if applicable), for all related persons. **(Attach additional sheets, if needed).**

Note: A related person is a person that—

- (i) Directly or indirectly exercises control over an excise tax related activity,
- (ii) Owns, directly or indirectly, five percent or more of the entity,
- (iii) Is under a duty to assure the payment of a tax for which the entity is responsible,
- (iv) Is a member, with the entity, of a group of organizations (as defined in Treas. Reg. 1.52– 1(b)) that would be treated as a group of trades or businesses under common control for purposes of Treas. Reg. 1.52–1, or
- (v) Distributed or transferred assets to the applicant in a transaction in which the applicant's basis in the assets is determined by reference to the basis of the assets in the hands of the distributor or transferor.

Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship
Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship
Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship

Name:
Address:
City, State, Zip:

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8. Person(s) completing the questionnaires:

_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date

Name:

EIN:

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Privacy Act and Paperwork Reduction Act Notice. We ask for the information on *Form 637 General Questionnaire* and related *Activity Letter Questionnaires* 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 (IRC), Miscellaneous Excise Taxes, imposes certain excise taxes.

IRC Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by IRC Sections 4041 and 4081. Sections 4101, 4222, 4662, 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 article subject to excise tax. If your business is required to register under IRC Section 4101 or if your business elects to register for credits and/or exemption, your business is 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 your business to penalties. IRC Section 6109 requires your business to provide the requested identification numbers.

Your business is 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 if their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by IRC Section 6103. However, IRC 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 Questionnaires will vary depending on individual circumstances.

Name:
Address:
City, State, Zip:

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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"A" QUESTIONNAIRE

Activity Letter A - 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.

Registration allows a manufacturer of a taxable article(s) subject to tax under Chapter 32 to make certain tax-free sales under IRC 4221 and IRC 4064(b)(1)(C). The term "manufacturer" means manufacturer, producer, or importer.

Registration for "A" activity is required when the manufacturer engages in a tax-free sale (buyer must be registered unless buyer is exempt from registration).

1. Does your business qualify for the Form 637 "A" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "A" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

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

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

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3. List the name and address of organizations or businesses to which your business sells or will sell articles tax-free.

4. List the monthly volume of tax-free business sells or intends to sell.

5. List the monthly volume of taxed articles your business sells or intends to sell.

6. Does your business export?

Yes No

7. If your business exports, is your business the exporter, or does your business sell to a buyer for subsequent export?

8. If your business exports, what records are maintained to verify that the products are subsequently exported?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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9. List your business's primary competitors.

Name	Address

10. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"AB" QUESTIONNAIRE

Activity Letter AB: Producers and importers of agri-biodiesel.

See Notice 2005-04, 2005-1 C.B. 289, 2(f).

These persons are required to be registered under IRC 4101(a)(1) and Notice 2005-04.

To ensure Form 637 Registration compliance, the IRS will periodically obtain samples of biodiesel produced or imported to ensure the registration requirements for fuel and fuel additives established by Environmental Protection Agency under section 211 of the Clean Air Act (42 U.S.C. 7545) and the requirements of the American Society of Testing and Materials are met.

1. Does your business qualify for the Form 637 "AB" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request that my Form 637 "AB" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
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2. Is your business currently using your business's registration to produce and/or import agri-biodiesel?

Yes No

If yes, when was the last time that your business produced and/or imported agri-biodiesel?

3. Does your business plan to continue using your business's registration to produce and/or import agri-biodiesel?

Yes No

If yes, give a brief description of your business's plans for producing and/or importing agri-biodiesel.

4. Check the box(es) representing activities in which your business is engaged.

Producer

Importer

5. Has your business's agri-biodiesel been tested to determine if it meets the ASTM D6751 standard for agri-biodiesel?

Yes No

If yes, please provide a copy of the latest independent third party certificate of analysis performed on your business's agri-biodiesel that certifies the ASTM D6751 standard has been met.

6. Does your business blend the agri-biodiesel that you produce or import with petroleum diesel?

Yes No

Name:
Address:
City, State, Zip:

EIN:
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If yes, please list all blend percentages (e.g., (B5 (5% Bio), B20 (20% Bio), B99.9 (99.9% Bio), etc.).

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7. List the type and annual volume (in gallons) of agri-biodiesel produced and/or imported.

Type of Agri-Biodiesel	Annual Volume (gallons)

8. List the name and address of all feedstock suppliers, include the type and annual volume of product purchased (e.g., soybean, sunflower seeds, canola, flaxseeds, etc.).

Name and Address of Supplier	Type of Feedstock Purchased	Expected Annual Volume Purchased

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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9. List the name and address of methanol suppliers, include the annual volume of product purchased.

Name and Address of Supplier	Expected Annual Volume Purchased

10. List all locations of storage facilities where feedstock, produced/imported agri-biodiesel, and/or products used in blending are stored. Include a description of the product (e.g., Soybean - feedstock, Diesel - blending component, and B99 - finished product).

Product & Description	Name and Address of Facility	Fuel Tank Capacity (Gallons)	Expected Annual Volume

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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11. Does your business use agri-biodiesel as a fuel?

Yes No

If yes, how is the product being used?

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12. Does your business sell agri-biodiesel as a fuel?

Yes No

If yes, list the customer and type of product/blend being sold (B100, B99, B20).

Customer Name	Product/Blend

13. Please list all production agreements that your business has, or plans to implement within the year.

--

Name:
Address:
City, State, Zip:

EIN:
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14. Does your business store any agri-biodiesel to which it does not hold title?

Yes No

If yes, where is this inventory stored, and for whom is it stored? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

15. Does your business sell or plan to sell any agri-biodiesel to a related company?

Yes No

If yes, describe the arrangements.

16. Does your business sell agri-biodiesel on consignment?

Yes No

If yes, where is this inventory stored and whom is it stored for? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

17. Does your business export or plan to export any agri-biodiesel product?

Yes No

If yes, please explain.

Name:
Address:
City, State, Zip:

EIN:
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18. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

19. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"AF" QUESTIONNAIRE

Activity Letter AF: Producers and importers of alcohol.
See Treas. Reg. 48.4081-6(b)(1) and Notice 2005-04, 2(f).
These persons are required to be registered under IRC 4101(a)(1) and Notice 2005-04.

1. Does your business qualify for the Form 637 "AF" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "AF" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business now using, and does your business plan to continue using, your business's registration to produce and/or import alcohol?

Yes No

3. Check the box(es) representing activities in which your business is engaged.

Producer

Importer

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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4. List the type and annual volume of alcohol produced and/or imported.

Type of Alcohol	Produced or Imported	Annual Volume in Gallons

5. Describe the process used to produce alcohol.

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6. List all locations where alcohol, denaturant, and/or gasoline is stored.
List the expected volume (in gallons) of each product that will be sold or blended by each location.

Name and Address of Location	Tank #	Product Stored	Expected Annual Volume

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

7. Does your business store product to which it does not hold title?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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Yes No

If yes, what type of product, who owns the product, and where is it stored?

8. Does your business sell alcohol or fuel on consignment?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

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

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

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

Name:
Address:
City, State, Zip:

EIN:
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12. List the monthly volume of denaturant purchased that is used in the production of alcohol.

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13. Does your business produce alcohol fuel mixtures?

Yes No

If yes, please list the type of mixture, taxable fuel blended with, percentage of mixture, and expected annual volume.

Taxable Fuel Blended With	% by volume / alcohol	% by volume / taxable fuel	Expected Annual Volume

14. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

15. Does your business use common carriers to transport fuel?

Yes No

If yes, please provide the names and addresses of the common carriers.

16. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
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In addition to the *Form 637 General Questionnaire*, please answer the following

Activity Letter AL - Alternative fueler that sells for use or uses alternative fuel as a fuel in a motor vehicle or motorboat.

The alternative fueler (of unmixed fuel) must be registered with a Form 637 "AL" registration to file a claim for the alternative fuel credit. See IRC 6426(a) and IRC 6427(e)(4).

questions specific to this activity. **(Attach additional sheets, if needed.)**

"AL" QUESTIONNAIRE

1. Does your business qualify for the Form 637 "AL" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "AL" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business now using, and does your business plan to continue using, your business's registration to obtain a federal excise credit incentive?

Yes No

If yes, please explain.

Name:
Address:
City, State, Zip:

EIN:
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--

3. List the type(s) of alternative fuel used or sold for use as fuel in a motor vehicle or motorboat.

Alternative Fuel	Used as a Fuel	Sold for Use as a Fuel
Liquefied petroleum gas (LPG)	<input type="checkbox"/>	<input type="checkbox"/>
"P Series" fuels	<input type="checkbox"/>	<input type="checkbox"/>
Compressed natural gas (CNG)	<input type="checkbox"/>	<input type="checkbox"/>
Liquefied natural gas (LNG)	<input type="checkbox"/>	<input type="checkbox"/>
Liquefied hydrogen	<input type="checkbox"/>	<input type="checkbox"/>
Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	<input type="checkbox"/>	<input type="checkbox"/>
Compressed or liquefied gas derived from biomass	<input type="checkbox"/>	<input type="checkbox"/>
Liquid fuel derived from biomass	<input type="checkbox"/>	<input type="checkbox"/>
Other (provide description)	<input type="checkbox"/>	<input type="checkbox"/>

4. List the name and address of your suppliers for alternative fuel and indicate which supplier you have entered into a bulk-sales agreement.

Note: A bulk-sales agreement is when a buyer has given the seller a written statement stating the entire quantity of the alternative fuel covered by the statement is for use by the buyer for a taxable use as a fuel in a motor vehicle or motorboat and the seller has given the buyer a written acknowledgment of receipt of the

Name:
Address:
City, State, Zip:

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buyer's statement.

Name and Address of Supplier	Alternative Fuel Supplied	Bulk Sales Statement Yes/No

5. Does your business use alternative fuels in its trade or business?

Yes No

If yes, list the type of use.

6. List the type and number of vehicles that use alternative fuel.

7. List the monthly volume of the alternative fuel used by your business as a fuel in a motor vehicle or motorboat. Please indicate the unit of measure for each type of alternative fuel.

Name:
Address:
City, State, Zip:

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8. List the monthly volume of the alternative fuel sold for use as a fuel in a motor vehicle or motorboat. Please indicate the unit of measure for each type of alternative fuel.

9. List the names and addresses of all customers that your business has sold or plans to sell alternative fuel **without** the federal excise tax.

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

11. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

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12. List the name and phone number of a person whom we can contact about this application/registration.

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Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“AM” QUESTIONNAIRE

Activity Letter AM: Alternative fueler that produces an alternative fuel mixture that is sold for use or used in the alternative fueler’s trade or business. See Notice 2006-92, sections 2, 3, and 4.

Note: Alternative fuel does not include ethanol, methanol, biodiesel, or renewable diesel. Under Public Law 116-94, an alternative fuel mixture no longer includes a mixture with liquefied petroleum gas, compressed or liquefied natural gas, or compressed or liquefied gas derived from biomass.

1. Does your business qualify for the Form 637 “AM” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “AM” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Does your business produce alternative fuels? Yes No

If yes, please list the type of alternative fuel and expected annual volume.

Type of Alternative Fuel	Expected Annual Volume

Name:
Address:
City, State, Zip:

EIN:
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3. Does your business create/import alternative fuel mixtures?

Yes No

If yes, please list the type of mixture, taxable fuel that it is blended with, percentage of mixture, and expected annual volume.

Alternative Fuel Mixture	Taxable Fuel	% By Volume of Alternative Fuel	% Of Volume Taxable Fuel	Expected Annual Volume

4. Does your business purchase alternative fuel or alternative fuel mixtures?

Yes No

If yes, list the name and address of all the business's suppliers for alternative fuel or alternative fuel mixtures and type purchased.

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5. Does your business use alternative fuel or alternative fuel mixtures for use as a fuel in your trade or business?

Yes No

If yes, list the type of use.

Name:
Address:
City, State, Zip:

EIN:
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6. Does your business sell alternative fuel or alternative fuel mixtures for use as a fuel in a trade or business?

Yes No

If yes, please explain.

7. List all locations and storage facilities where alternative fuel or alternative fuel mixture are stored. List the expected volume (in gallons) of alternative fuel sold.

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

8. Does your business store any alternative fuel mixtures to which it does not hold title?

Yes No

If yes, please list where this inventory stored? For whom is it stored? Are separate inventory records maintained?

9. Does your business sell alternative fuel on consignment?

Yes No

Name:
Address:
City, State, Zip:

EIN:
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If yes, 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?

10. Please list all production agreements with alternative fuel marketing firms that your business plans to implement within the year.

11. List the names and addresses of all customers that your business has sold or plans to sell alternative fuel without the federal excise tax? Indicate with an (*) any customer who purchases in bulk quantities.

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

13. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

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14. List the name and phone number of a person whom we can contact about this application/registration.

--

Name:
Address:
City, State, Zip:

EIN:
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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"B" QUESTIONNAIRE

Activity Letter B - 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.

Registration allows buyer to purchase article subject to excise tax for further manufacture or for resale to a buyer for further manufacture. The article manufactured must be a taxable article under chapter 32. If the buyer makes a tax-free sale, the buyer must also be registered under Activity Letter "A."

1. Does your business qualify for the Form 637 "B" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "B" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
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2. 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.

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

4. List the name and address of organizations or businesses to which your business sells tax-free articles.

5. Is your business purchasing raw materials or taxable items for further manufacturing or for resale to a buyer for further manufacture?

Yes No

If yes, what materials?

6. Does your business buy articles for export?

Yes No

If yes, what records are maintained to verify that the products are subsequently exported?

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

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7. List business's primary competitors.

8. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“BC” QUESTIONNAIRE

Activity Letter BC: Qualified blood collector organization buying taxable fuel, taxable tires, and certain heavy vehicles; claiming exemption from the communications tax and heavy highway vehicle use tax; or to claim a credit or payment of certain excise taxes, for its exclusive use in the collection, storage, or transportation of blood. See Notice 2006-92, section 7.

1. Does your business qualify for the Form 637 “BC” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “BC” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business primarily engaged in the activity of collecting human blood?

Yes No

3. Does your business have an IRS Determination Letter under 501(c)?

Yes No

If yes, please provide a copy.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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4. Does your business have evidence of registration from the Food and Drug Administration as a Blood Collector for each facility that your business owns and/or operates?

Yes No

If yes, please provide a copy.

5. Furnish the following information for all vehicles used in the transportation of human blood.

Model	Year	License Plate #	Type of Fuel (Gas/Diesel)	Tire Size

6. What is the estimated number of tires purchased annually for all vehicles used in the transportation of human blood?

--

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

Name	Address

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

--	--

8. List the name and phone number of a person whom we can contact about this application/registration.

--

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"C" QUESTIONNAIRE

Activity Letter C - 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 nonprofit educational organizations or (4) as supplies for vessels or aircraft.

Registration allows a buyer to purchase taxable tires from the manufacturer tax-free.

1. Does your business qualify for the Form 637 "C" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "C" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Does your business manufacture and sell any articles in which taxable tires are attached?

Yes No

If yes, list the articles manufactured and sold.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. List the name and address of supplier, size, and weight of taxable tires that will be purchased excise tax- exempt.

Name and Address of Supplier	Size	Weight

4. List the name and address of organizations or businesses with which your business intends to have tax-exempt sales.

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

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

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

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

8. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"CC" QUESTIONNAIRE

Activity Letter CC: 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 non-profit educational organization for its exclusive use. See Notice 2005-4, section 7(a)(1)(ii), and Notice 2005-24, section 2.

The CC must be registered at the time the sales take place to file a claim for credit or refund of overpayment under IRC 6416.

1. Does your business qualify for the Form 637 "CC" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "CC" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the name and address of your business's suppliers of gasoline, diesel fuel and kerosene.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Does your business store any gasoline, diesel fuel or kerosene to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

4. List all locations and storage facilities that sell gasoline, diesel fuel or kerosene to state/local governments or non-profit educational organizations. List the expected volume (in gallons) of gasoline, diesel fuel or kerosene sold to these entities.

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

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

5. Is your business or your customers reimbursed for the federal excise tax on diesel fuel or kerosene for any credit card sales?

Yes No

If yes, please explain.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

6. What are your business's procedures for securing exemption certificates from customers who purchase without the federal excise tax?

7. Does your business store any fuel to which it does not hold title?

Yes No

If yes, 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 nonprofit educational organizations?

8. Does your business sell diesel fuel and/or kerosene on consignment?

Yes No

If yes, 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 nonprofit educational organizations?

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

9. Does your business own fuel transports? Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

10. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"D" QUESTIONNAIRE

Activity Letter D - 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.

Registration allows a buyer to purchase article subject to excise tax tax-free from the manufacturer, only if the buyer intends to either export the article or resell it to a second buyer who intends to export it.

1. Does your business qualify for the Form 637 "D" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "D" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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

4. Please describe the proof of export your business plans to obtain to verify the articles were exported.

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

6. List the name and phone number of a person whom we can contact about this application/registration.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“E” QUESTIONNAIRE

Activity Letter E - Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting. See 4064(b)(1)(C).
Allows a buyer to purchase gas guzzler automobiles (emergency vehicles) tax-free from the manufacturer. The buyer must use the vehicles for ambulances, law enforcement, or firefighting services.

1. Does your business qualify for the Form 637 “E” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “E” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the make, model, Gross Vehicle Weight (GVW), and fuel economy rating of the gas-guzzler automobiles that your business will be buying for use and used as an ambulance, in law enforcement, or in firefighting.

Make	Model	GVW	Fuel Economy Rating

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

3. List the name, and address of your business's suppliers of gas-guzzler automobiles purchased for use and used as an ambulance, in law enforcement, or in firefighting.

4. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“F” QUESTIONNAIRE

Activity Letter F - 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.

Registration allows a nonprofit educational organization described in IRC 170(b)(1)(A)(ii), or a school operated as an activity of an organization described in IRC 501(c)(3), to purchase article subject to excise tax tax-free from the manufacturer. This registration does not apply to purchases of taxable fuel (gasoline, diesel fuel, and kerosene).

1. Does your business qualify for the Form 637 “F” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “F” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

2. 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 business's tax-exempt determination letter.

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

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

5. Does your business store any motor fuel?

Yes No

If yes, provide the location, capacity, and type of fuel stored in all tanks.

6. List all vehicles that your business operates. Provide the year, make, model, type of fuel used, and number and type of tires used by each vehicle.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

7. List the name, and address of your business's suppliers that sell your business federal excise tax free products. List the type of products that your business purchases from each of these suppliers.

8. Does your business resell any products that your business bought tax-free?

Yes No

If yes, to whom?

9. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“G” QUESTIONNAIRE

Activity Letter G - Persons making tax-free inventory exchanges of taxable chemicals under IRC 4662(c)(2) or persons selling or buying intermediate hydrocarbon streams tax-free under IRC 4662(b)(10).

1. Does your business qualify for the Form 637 “G” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “G” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the name and address of your business’s supplier(s).

Name and Address of Supplier	Taxable Chemical

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Describe the process used to make each taxable chemical.

4. How are the taxable chemicals being transported?

5. List the taxable chemicals your business exchanges tax-free or will exchange tax-free and indicate whether your business will be the receiving or delivering party.

6. List the intermediate hydrocarbon streams bought or sold tax-free or will be purchased or sold tax-free by the applicant/registrant and indicate whether buying or selling.

7. Identify the type of tax-free sales your business makes or will be making:

- Qualified fertilizer use Yes No
- Qualified fuel use Yes No
- Qualified animal feed use Yes No
- Export Yes No
- Other (specify) Yes No

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

8. What type of documentation does your business maintain or will be maintaining to substantiate tax-free sales?

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9. List all locations and storage facilities where taxable chemicals are stored and indicate which taxable chemical.

Name and Address of Facility	Capacity of Taxable Tank(s)	Taxable Chemical

10. Does your business export or plan to export any taxable chemicals or taxable substances?

Yes No

If yes, provide the name of the taxable chemical or taxable substance, expected volume and name and address of any brokers used.

Taxable Chemical or Substance	Expected Volume	Name and Address of Broker

11. Does your business import or plan to import any taxable chemicals or

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

taxable substances?

Yes No

If yes, provide the name of the taxable chemical or taxable substance, expected volume and name and address of any brokers used.

Taxable Chemical or Substance	Expected Volume	Name and Address of Broker

12. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"I" QUESTIONNAIRE

Activity Letter I - 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).

1. Does your business qualify for the Form 637 "I" Registration?

Yes No

• **If yes**, please complete questions below and return this form.

If no, please sign the statement below, date, and return this form.

I request my Form 637 "I" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

2. Furnish the following information for all vehicles used by your business:

Model	Year	License Plate #	Seating Capacity	Tire Size

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

4. List the name and address of all your business's tire suppliers.

5. Does your business provide transportation for public or private schools?

Yes No

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

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

6. Does your business provide regularly scheduled intercity or local bus transportation? Yes No

If yes, provide the route schedules.

7. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"K" QUESTIONNAIRE

Activity Letter K: Buyer of kerosene for a feedstock purpose.
See Treas. Reg. 48.4082-7.
Registration allows buyer to purchase kerosene tax-free for use as a feedstock.

1. Does your business qualify for the Form 637 "K" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "K" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List all products containing kerosene that your business manufactures.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Is kerosene used in any other manner beside the manufacture of these products? Yes No

If yes, describe the use.

4. List all locations and storage facilities where kerosene is stored. List the expected volume (in gallons) of kerosene to be used by each facility.

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

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

6. List approximate annual quantity of kerosene purchased.

7. Does your business own fuel transports? Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

8. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"M" QUESTIONNAIRE

Activity Letter M: Blender of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, producing a blended taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, alternative fuel mixtures, biodiesel mixtures, and renewable diesel mixtures. See *Treas. Reg. 48.4081-3(g)* and *48.4081-1(c)*.

Blenders are required to be registered under IRC 4101(a)(1) and Treas. Reg. 48.4101-1(c)(1)(i).

1. Does your business qualify for the Form 637 "M" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "M" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business blending a taxable fuel outside the bulk transfer/terminal system?

Yes No

If yes, list the estimated annual volume of blended taxable fuel that your business will produce.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. List all locations and storage facilities where gasoline, diesel fuel, kerosene, or products used in blending (biodiesel, ethanol, etc.) are stored. List the expected volume (in gallons) of each product that will be sold or blended by each facility.

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

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

4. List the additives and products (biodiesel, ethanol, etc.) that will be used for blending with gasoline, diesel fuel, or kerosene.

5. List name and address of all fuel and blending component (additives, biodiesel, ethanol, etc.) suppliers, type and estimated annual volume of product purchased.

Name and Address of Suppliers	Type of Product	Estimated Annual
-------------------------------	-----------------	------------------

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

	Purchased	Volume

Indicate with an (*) those which will be tax-free transactions

6. Does your business have purchase contracts with the above suppliers?

Yes No

If yes, please have copies available for review.

7. Where will the above products be picked up?

8. If your business is not blending, who is your business purchasing the blended product from?

Supplier's Name and Address	Product	% in Blend by Volume	Annual Gallons Purchased *

* If new applicant, anticipated annual gallons purchased

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

9. List the name and address of customers that your business sold blended taxable fuel and type of product sold.

Customers Name and Address	Type of Product Sold

Indicate with an (*) those which will be tax-free transactions

10. If your business is blending biodiesel with diesel fuel, is your business using agri-biodiesel or other than agri-biodiesel? (check the appropriate box(es))

11. Does your business own or operate any retail stations?

Yes No

If yes, list the locations.

12. Does your business have a position in any terminal?

Yes No

If yes, list the locations.

13. Does your business store any fuel to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is, it stored? Are separate

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

inventory records maintained?

14. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

15. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following

Activity Letter NB - Producers and importers of biodiesel (other than agri-biodiesel), including renewable diesel.

See Notice 2005-04, 2(f).

These persons are required to be registered under IRC 4101(a)(1) and Notice 2005-04.

To ensure Form 637 Registration compliance, the IRS will periodically obtain samples of biodiesel and renewable diesel produced or imported to ensure the registration requirements for fuel and fuel additives established by Environmental Protection Agency under section 211 of the Clean Air Act (42 U.S.C. 7545) and the requirements of the American Society of Testing and Materials are met.

questions specific to this activity. **(Attach additional sheets, if needed.)**

“NB” QUESTIONNAIRE

1. Does your business qualify for the Form 637 “NB” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request that my Form 637 “NB” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business currently using your business’s registration to produce and/or import biodiesel (other than agri-biodiesel) and/or renewable diesel?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Yes No

If yes, when was the last time that your business produced and/or imported biodiesel (other than agri-biodiesel) and/or renewable diesel?

3. Does your business plan to continue using your business's registration to produce and/or import biodiesel (other than agri-biodiesel) and/or renewable diesel?

Yes No

If yes, give a brief description of your business's plans for producing and/or importing biodiesel (other than agri-biodiesel) and/or renewable diesel.

4. Check the box(es) representing activities in which your business is engaged.

- Producer of Biodiesel (other than agri-biodiesel)
- Producer of Renewable Diesel
- Importer of Biodiesel (other than agri-biodiesel)
- Importer of Renewable Diesel

5. Has your business's biodiesel (other than agri-biodiesel) been tested to determine if it meets the ASTM D6751 standard?

Yes No Not Applicable

If yes, **please provide a copy of the latest independent third-party certificate** of analysis performed on your business's biodiesel (other than agri-biodiesel) that certifies the ASTM D6751 standard has been met.

6. Has your business's renewable diesel been tested to determine if it meets the ASTM D975 or D396 standard?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Yes No Not Applicable

If yes, please provide a copy of the latest independent third party certificate of analysis performed on your business's renewable diesel that certifies the ASTM D975 or D396 standard has been met.

7. Is the biodiesel (other than agri-biodiesel) or renewable diesel that is produced or imported blended with petroleum diesel? Yes No

If yes, please list all blend percentages (e.g., (B5 (5% Bio), B20 (20% Bio), B99.9 (99.9% Bio), etc.).

8. List the type and annual volume of biodiesel (other than agri-biodiesel) or renewable diesel produced and/or imported.

9. If your business produces renewable diesel, is the renewable diesel derived from coprocessing biomass with a feedstock which is not biomass?

Yes No

10. List the name and address of all feedstock suppliers, include the type and annual volume of product purchased (e.g., waste restaurant grease, etc.).

Name:
 Address:
 City, State, Zip:

EIN:
 637 Reg. Number:
 OMB Number: 1545-1835

Feedstock	Name and Address of Supplier	Expected Annual Volume

11. List all locations of storage facilities where feedstock, biodiesel (other than agri-biodiesel), renewable diesel, and/or products used in blending are stored. Include a description of the product (e.g., Waste Restaurant Grease - feedstock, Diesel - blending component, and B99 - finished product).

Product Description	Name and Address of Facility	Fuel Tank Capacity (Gallons)	Expected Annual Volume

12. Does your business sell biodiesel (other than agri-biodiesel) or renewable diesel as a fuel?

Yes No

If yes, list the customer and type of product/blend being sold (B100, B99, B20, R100, R99, R20).

Customer Name	Product/Blend

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

renewable diesel to which it does not hold title?

Yes No

If yes, where is this inventory stored, and for whom is it stored? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

16. Does your business sell or plan to sell any biodiesel (other than agri-biodiesel) or renewable diesel to a related company?

Yes No

If yes, describe the arrangements.

17. Does your business sell biodiesel (other than agri-biodiesel) or renewable diesel on consignment?

Yes No

If yes, where is this inventory stored and whom is it stored for? Are separate inventory records maintained? Who is filing claims for the production or importation of the fuel?

18. Does your business export or plan to export any biodiesel (other than agri-biodiesel) or renewable diesel product? Yes No

If yes, please explain.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

19. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“Q” QUESTIONNAIRE

Activity Letter Q - First retail seller of certain heavy vehicles.
Registration allows the person making the first retail sale of an article subject to tax under IRC 4051 tax-free for certain tax-free sales under IRC 4221.

1. Does your business qualify for the Form 637 “Q” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “Q” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

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

3. Does your business mount truck bodies to a chassis for a customer when the customer provides either component?

Yes No

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

If yes, how are federal excise taxes accounted for?

4. Does your business modify trailers or truck chassis (including adding axles) for customers?

Yes No

If yes, how does your business determine if it is a taxable event?

5. Does your business install parts and accessories on vehicles your business sold within 6 months of the first retail sale?

Yes No

If yes, how is the federal excise tax accounted for?

6. Does your business or any subsidiaries lease heavy trucks, tractors, or trailers?

Yes No

If yes, are they to related parties?

7. Does your business import or export any new or used trucks, tractors, trailers, bodies, or chassis?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Yes No

If yes, explain and provide any export documents.

8. Do sell additional tires as parts or accessories? Yes No

If yes, are the tires imported? Yes No

9. How does your business calculate the retail sales price of units subject to federal excise tax (including tire credit)? If your business 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?

10. Does your business make tax-free sales?

Yes No

If yes, to whom does your business make tax-free sales to?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

11. Does your business secure exemption certificates for these tax-free sales?

Yes No

If no, please explain why not.

12. Does your business purchase trucks, tractors, trailers, bodies, or chassis for your business's own use?

Yes No

If yes, is your business paying federal excise tax on the taxable vehicles?

13. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“QR” QUESTIONNAIRE

Activity Letter Q - Qualified retailer of diesel fuel or kerosene sold in Alaska for nontaxable uses.

Treas. Reg. 48.4082-5(b) provides a special rule relating to diesel fuel and kerosene taxes in Alaska. This rule applies to diesel fuel or kerosene removed, entered, or sold in Alaska for ultimate sale or use in an exempt area of Alaska. This rule, generally allows a qualified dealer to buy undyed diesel fuel and undyed kerosene tax-free for resale.

1. Does your business qualify for the Form 637 “QR” Registration? Yes No
- **If yes**, please complete questions below and return this form.
 - **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “QR” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Is your business now using, and does your business plan to continue using, your business’s registration to make tax-free transactions? Yes No
3. Does your business have a Qualified Dealer’s License issued by the State of Alaska?
 Yes No

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

If yes, please provide the number.

4. Does your business file a Form 720, Quarterly Federal Excise Tax Return?

Yes No

If no, please explain why.

5. Does your business purchase any tax-paid diesel or kerosene?

Yes No

If yes, please describe the nature of these purchases.

6. List the average monthly volume of fuel your business sells.

Product	Average Monthly Volume (gallons)
Diesel Fuel	
Gasoline	
Kerosene	
Jet Fuel	
Aviation Gasoline	

7. List the name and address of your business's supplier(s).

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

8. Please describe your business's fuel storage facilities, including the type of fuel stored and the storage capacity of each fuel tank.

9. Has your business name, address, or employer identification number changed from that shown on your business validated registration?

Yes No

If yes, please provide the correct information.

10. List all addresses of current business operations (include out-of-state or foreign operations, if applicable).

11. List the address where your business's books and records are kept.

12. For tax free sales of diesel or kerosene, please describe how your business will determine that the fuel will be used for a nontaxable use and what records your business will keep supporting your business determination.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

13. List the name and phone number of a person whom we can contact about this registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"S" QUESTIONNAIRE

Activity Letter S: Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including diesel-water fuel emulsions), or kerosene, or industrial user of gasoline. See Treas. Reg. 48.4081-1.

Each enterer, position holder, refiner, terminal operator, and throughputter (that is a position holder) is required to be registered under IRC 4101(a)(1) and Treas. Reg. 48.4101-1(c) and (d).

1. Does your business qualify for the Form 637 "S" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "S" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. 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.

Name and Address of Facility	Tank #	Product Stored	Expected Annual Volume (gallons)

Name:
 Address:
 City, State, Zip:

EIN:
 637 Reg. Number:
 OMB Number: 1545-1835

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

3. Check the box(es) representing activities in which your business is engaged.

Activity	Gasoline	Diesel	Kerosene	Other
Refiner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Importer/Enterer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Throughputter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Industrial User	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Position Holder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exporter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Check the box(es) representing all modes of transportation by which your business receives or disburses of fuel.

Mode	Receipts	Disbursements
Barge	<input type="checkbox"/>	<input type="checkbox"/>
Pipeline	<input type="checkbox"/>	<input type="checkbox"/>
Rail	<input type="checkbox"/>	<input type="checkbox"/>
Truck	<input type="checkbox"/>	<input type="checkbox"/>

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Ocean Going Vessel	<input type="checkbox"/>	<input type="checkbox"/>
In Tank Transfers	<input type="checkbox"/>	<input type="checkbox"/>
Exchange Agreements	<input type="checkbox"/>	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>	<input type="checkbox"/>

5. Does your business export or plan to export any taxable fuel product?

Yes No

If yes, list the taxable fuel products.

6. Does your business import or enter or plan to import or enter any taxable fuel product?

Yes No

If yes, list the taxable fuel products.

7. List the names and addresses of anyone that will be acting for your business as an agent or broker in entering, buying, selling, or transporting any fuel.

8. List the names and addresses of your business's fuel-related suppliers, and indicate the type of products purchased from each.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Name and Address of Supplier	Product Purchased

Indicate with an asterisk (*) any supplier that your business conducts tax-free transactions with.

9. List the names, addresses and Form 637 Registration numbers for all your business's fuel-related customers with whom your business will conduct tax-free transactions.

Name and Address of Customer	Form 637 Registration

10. Does your business store product to which it does not hold title?

Yes No

If yes, list what type of product, who owns the product, and where is it stored.

11. Does your business consign fuel?

Yes No

If yes, list the name, address, and relationship to those entities.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

12. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

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

14. List the name and phone number of a person whom we can contact about this application/registration.

Name:
 Address:
 City, State, Zip:

EIN:
 637 Reg. Number:
 OMB Number: 1545-1835

Refiners

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

--

2. Check the products your business produces (e.g., 87 octane, # 3 diesel, types of blend stock, etc.). What is the production capacity per month for each product?

Produces (Yes or No)	Product	Production Capacity Per Month (Gallons)
	Regular Unleaded Gasoline	
	Mid-grade Unleaded Gasoline	
	Premium Unleaded Gasoline	
	Oxygenated Gasoline	
	Racing Gasoline	
	Diesel Fuel - High Sulfur - Clear	
	Diesel Fuel - Low Sulfur - Clear	
	Diesel Fuel - Dyed	
	Aviation Gasoline	
	Jet Fuel	
	Kerosene - Dyed	
	Blend Stocks	
	Additives	
	Other (provide description)	

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. What does your business do with transmix?

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

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Importer/Enterer

1. From what countries is product imported?

2. What are the ports of entry and where is the product stored immediately after entry?

3. What carriers does your business use for imported product?

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Terminal Operator

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

--

2. List all modes of transport used to receive fuel at the terminal.

--

3. Provide your business's average monthly disbursements of each product.

Product	Disbursement Amount	Mode of Transportation
Gasoline		
Racing Gasoline		
Diesel Fuel - High Sulfur - Clear		
Diesel Fuel - Low Sulfur - Clear		
Diesel Fuel - Dyed		
Aviation Gasoline		
Jet Fuel		
Kerosene - Dyed		
Blend Stocks		
Additives		
Other (provide description)		

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

4. Does your business hold a position in any of the product in the terminal(s)?

Yes No

If yes, list the ending inventory amount for each product at the end of the previous month.

Product	Ending Inventory
Gasoline	
Racing Gasoline	
Diesel Fuel - High Sulfur - Clear	
Diesel Fuel - Low Sulfur - Clear	
Diesel Fuel - Dyed	
Aviation Gasoline	
Jet Fuel	
Kerosene - Dyed	
Blend Stocks	
Additives	
Other (provide description)	

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

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

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

7. List the names and Form 637 Registration 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 business's terminals in the last two years.

9. What does the terminal do with transmix?

10. Describe the facilities used to remove fuel from your business's terminals. Include whether they are accessed via a card lock, key lock, or another system and what type of software is used to record transactions at the terminal.

11. Describe how your business accounts for overages and shortages of inventory at your terminals.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

12. Does your business take a position in overage of inventory? Yes No

13. As a terminal operator, is your business required to file Form 720-TO, Terminal Operator Report? Yes No

If no, please explain why.

14. Provide a schematic of each terminal that your business operates.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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?

Yes No

If yes, to whom?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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.

--

3. List your business's annual or projected sales of product.

Product	Annual Projected Sales
Gasoline	
Racing Gasoline	
Diesel Fuel - High Sulfur	
Diesel Fuel - Low Sulfur - Clear	
Aviation Gasoline	
Jet Fuel	
Kerosene - Dyed	
Blend Stocks	
Additives	
Other (provide description)	

4. Has your business made any in-tank transfers or sales to any entity that is not registered with a 637 "S" registration number? Yes No

If yes, indicate the name and address of the customer, volume, product and date of each sale or transfer.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Exporter

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

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

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?

Yes No

If yes, how is the refund/credit being claimed?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"SB" QUESTIONNAIRE

Activity Letter SB: Producers of second generation biofuel (including cellulosic biofuel). See IRC 40(b)(6)(E) and Notice 2008-110, 2008-51 I.R.B. 1298.

These persons are required to be registered under IRC 4101(a)(1) and Notice 2008-110.

1. Does your business qualify for the Form 637 "SB" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "SB" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Provide a description of your business's second generation biofuel production process (including a list of qualified feedstocks).

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. List all locations of storage facilities where feedstock, second generation biofuel, gasoline and/or products used in blending are stored.

Product Description	Name and Address of Facility	Fuel Tank Capacity (Gallons)	Expected Annual Volume

4. Describe the documents generated and retained for the purchase of qualified feedstocks used to produce second generation biofuel.

5. List all fuel related registrations, licenses, and permits held or required to be held by your business.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

6. List your business expected annual production volume and potential customers.

7. Does your business use second generation biofuel for use as a fuel in your trade or business?

Yes No

If yes, describe the type of use and list the monthly volume used.

8. Does your business sell second generation biofuel for use as a fuel in a trade or business?

Yes No

If yes, please list all customers and the monthly volume sold to each.

9. Does your business sell second generation biofuel at retail?

Yes No

If yes, please provide a list of locations and monthly volume sold.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

10. Does your business produce qualified second generation biofuel mixtures?

Yes No

If yes, please list the type of mixture, percentage of second generation biofuel, percentage of gasoline or special fuel, and expected annual volume.

11. List the name and phone number of a person whom we can contact about this registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“UA” QUESTIONNAIRE

Activity Letter UA: Ultimate vendor that sells kerosene for use in aviation.

See Notice 2005-04, section 4(h)(7).

Registration allows the registered ultimate vendor to make a claim for credit or payment for kerosene that was sold to the ultimate purchaser for nonexempt use in noncommercial aviation or kerosene used in commercial aviation (other than foreign trade).

Note: In order to make a claim for credit or payment for sales of kerosene for use in aviation by a State or Local Government, a UV registration is required.

1. Does your business qualify for the Form 637 “UA” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “UA” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the name and address of all your business’s suppliers of kerosene.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Does your business store any kerosene to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

4. List all locations and storage facilities where kerosene is stored. List the expected volume (in gallons) of kerosene sold.

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

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

5. Are all pumps dispensing dyed diesel fuel or kerosene labeled with the correct legible and conspicuous notice?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Dyed Diesel Fuel - **DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

Dyed Kerosene - **DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

6. Does your business own fuel transports? Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

7. Is your business or your customers reimbursed for the federal excise tax on kerosene for any credit card sales?

Yes No

If yes, please explain.

8. What is your business's procedures for securing exemption certificates from customers who purchase at a reduced federal excise tax rate and/or without the federal excise tax?

9. Describe any fueling agreements with other carriers.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

10. Does your business claim credit or refunds for excise taxes on sales of aviation fuel?

Yes No

If yes, please explain.

11. Please list all customers that your business sells aviation kerosene to at a tax free or reduced tax rate. If your business has secured an exemption certificate from these customers, please provide a copy.

12. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"UB" QUESTIONNAIRE

Activity Letter UB - Ultimate vendor that sells undyed diesel fuel or undyed kerosene for use in certain intercity and local buses.

See Notice 2005-04, section 5(g)(1).

Registration allows a registered ultimate vendor that sells undyed diesel fuel or undyed kerosene to the ultimate purchaser for use in certain intercity and local buses to file a claim for credit or refund if the ultimate purchaser waives its right to the credit or refund.

1. Does your business qualify for the Form 637 "UB" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "UB" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

2. Does your business have an exclusive contract to sell undyed diesel fuel or undyed kerosene for certain intercity and local buses?

Yes No

If yes, please explain.

3. Is your business registered or required to be registered by state or local authorities for the petroleum business?

Yes No

If yes, list the licensing agencies and numbers and dates granted.

4. List all locations and storage facilities where diesel fuel is stored. List the expected volume (in gallons) of diesel fuel sold at each facility. If facility does not have bulk storage, and all diesel fuel is delivered directly into the fuel supply of buses, notate "Bus" in the column "Capacity of Tanks."

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

Indicate with an (*) any tank that contains dyed diesel or dyed kerosene

5. Does your business file claims for undyed diesel fuel or undyed kerosene used in intercity or local buses?

Yes No

If yes, what form is your business using to file the claim?

6. Does your business sell diesel fuel or kerosene for public or private school buses?

Yes No

If yes, provide the name and address of the bus company or school district.

7. Does your business sell diesel fuel or kerosene for use in a regular scheduled intercity or local bus transportation?

Yes No

If yes, provide the route schedules.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

8. Does your business store any diesel fuel or kerosene to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

9. 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.

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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

10. Are all pumps dispensing dyed diesel fuel or kerosene labeled with the correct legible and conspicuous notice?

Dyed Diesel Fuel - **DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

Dyed Kerosene - **DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

11. Is your business or your business's customers reimbursed for the federal excise tax on diesel fuel or kerosene for any credit card sales?

Yes No

If yes, provide details.

12. What is your business's procedures for securing exemption certificates from customers who purchase without the federal excise tax?

13. List the names and addresses of all customers that your business has sold or plans to sell undyed diesel fuel and/or kerosene without the federal excise tax? Indicate with an (*) any customer who purchases in bulk quantities.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

14. Does your business store any fuel to which it does not hold title?

Yes No

If yes, 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?

15. Does your business sell undyed diesel fuel and/or kerosene on consignment?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

16. Have any of your business drivers inadvertently mixed undyed diesel fuel with dyed diesel fuel (or vice versa) or kerosene?

Yes No

If yes, what was done with the fuel and was a claim filed?

17. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

VIN	GVW	Fuel Transported	Capacity

18. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"UP" QUESTIONNAIRE

Activity Letter UP: Ultimate vendor that sells kerosene from a blocked pump.

See IRC 6427(l)(5)(B)(i) and Treas. Reg. 48.6427-10.

The UP must be registered in order to make an ultimate vendor (blocked pump) claim.

1. Does your business qualify for the Form 637 "UP" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "UP" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Does your business store any kerosene to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

4. List all locations and storage facilities where kerosene is stored and the expected annual sales.

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

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

5. If applicable, what procedures are in place for your business's

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
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employees when selling kerosene from a pump that is not physically blocked?

6. Are all kerosene pumps dispensing undyed kerosene on which credit is being claimed labeled with the correct legible and conspicuous notice –

UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY

Yes No NA

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

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

9. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

10. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

"UV" QUESTIONNAIRE

Activity Letter UV: 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 organization for its exclusive use.

See Notice 2005-4, Notice 2005-80, IRC 6416(a)(4)(A), IRC 6427(I)(5)(A)&(C)

The UV must be registered at the time of the sale in order to file a claim or refund of overpayment under IRC 6416.

1. Does your business qualify for the Form 637 "UV" Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 "UV" Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

2. List the name and address of the business's suppliers of gasoline, diesel fuel, and kerosene.

Name and Address of Supplier	Gasoline	Diesel Fuel	Kerosene	Other
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Does your business store any gasoline, kerosene, or diesel fuel to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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

5. Are all pumps dispensing dyed diesel fuel or kerosene labeled with the correct legible and conspicuous notice?

Dyed Diesel Fuel - **DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

Dyed Kerosene - **DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE** Yes No NA

6. Does your business get reimbursed for federal excise tax on fuels for any credit card sales?

Yes No

If yes, please explain.

7. What are your business's procedures for securing exemption certificates from customers who purchase without the federal excise tax?

8. List the names and addresses of all customers that your business has sold or plans to sell undyed diesel fuel and/or kerosene without the federal excise tax? Indicate with an (*) for any customer who purchase in bulk quantities.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

9. Does your business store any fuel to which it does not hold title?

Yes No

If yes, 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?

10. Does your business sell undyed diesel fuel and/or kerosene on consignment?

Yes No

If yes, 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 nonprofit educational organizations?

11. Does your business own fuel transports?

Yes No

If yes, list Vehicle Identification Number (VIN), Gross Vehicle Weight (GVW), fuel transported and capacity of each.

VIN	GVW	Fuel Transported	Capacity

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

12. Have any of your business's drivers inadvertently mixed undyed diesel fuel with dyed diesel fuel (or vice versa) or kerosene?

Yes No

If yes, what was done with the fuel and was a claim filed?

13. List the name and phone number of a person whom we can contact about this application/registration.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“V” QUESTIONNAIRE

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

Registration allows manufacturer or importer to make a tax-free sale of ODCs that are sold for export or for resale by the purchases to a second purchaser for export in a qualifying sale for export.

Registration also allows the seller (purchaser that acquired ODCs in a qualifying sale for export) to resell ODCs tax-free in a qualifying resale for export.

1. Does your business qualify for the Form 637 “V” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “V” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the ozone-depleting chemicals your business import or manufacture for export.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. List the name and address of companies from which your business buys ozone- depleting chemicals.

4. List the products your business manufacture, import, or buy for export.

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

6. List your business export locations.

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

8. How does your business calculate the amount of credit or refund related to an exported article that contains ozone-depleting chemicals?

9. Please describe the proof of export your business plans to obtain to verify the articles were exported.

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

11. List the name and phone number of a person whom we can contact about this application/registration.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“X” QUESTIONNAIRE

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

See Treas. Reg. 48.4101-1(b)(7) and (8).

These persons are required to be registered under IRC 4101(a)(1) and Treas. Reg. 48.4101-1(c)(1)(iii) and (vii).

1. Does your business qualify for the Form 637 “X” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “X” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. Does your business store or ship any fuel to which it holds title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

3. Is your business registered or required to be registered by state or local authorities?

Yes No

If yes, list the licensing agencies and numbers and dates granted.

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

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

6. Provide a map of each pipeline that your business operates with the name and address of each refinery, terminal, and transfer station served by each pipeline.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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

8. List the identifying number of all vessels your business operates that transport taxable fuel (gasoline, diesel fuel and/or kerosene), and state their capacity. Exclude deep draft ocean-going vessels.

Vessel or Barge Number	Home Port	Capacity

9. As a bulk transport carrier (barge, vessels, and pipelines), is your

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

business required to file Form 720-CS, Carrier Summary Report?

Yes No

If no, please explain why.

10. List the name and phone number of a person whom we can contact about this application/registration.

Name:

EIN:

Address:

637 Reg. Number:

City, State, Zip:

OMB Number: 1545-1835

In addition to the *Form 637 General Questionnaire*, please answer the following questions specific to this activity. **(Attach additional sheets, if needed.)**

“Y” QUESTIONNAIRE

Activity Letter Y: Buyer of kerosene for its use in commercial aviation (other than foreign trade). See Treas. Reg. 48.4082-6.

Note 1: The aircraft operator that purchases kerosene for use in commercial aviation which is removed from a refinery or terminal directly into the fuel tank of an aircraft and self-assess at \$0.044 is required to be registered with a “Y” registration by IRC 4081(a)(2)(C)(i). These transactions are reported on Abstract 077. The buyer must provide the seller with a written exemption certificate (Pub 510, Model Certificate K) stating the airline's name, address, taxpayer identification number, registration number, and intended use of the fuel.

Note 2: A person who only buys kerosene for aviation used in foreign trade does not need to be registered. See Notice 2005-4 Section 4.

Note 3: The requirement that each commercial aircraft operator have a “Y” registration was removed by Notice 2005-80 Section 3(d).

Note 4: An aircraft operator/ultimate purchaser does not need to be registered to support an ultimate vendor claim for commercial use when the ultimate vendor is making the claim. IRC 6427(l)(4)(C)(i)(I) only requires the ultimate vendor be registered (and meet the other conditions) for an ultimate vendor refund. Therefore, the aircraft operator/ultimate purchaser can provide Pub 510 Model Waiver L to the ultimate vendor without having a “Y” registration.

Note 5: An aircraft operator/ultimate purchaser does not need to be registered to support an ultimate purchaser claim for commercial use per IRC 6427(l)(4)(A).

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

1. Does your business qualify for the Form 637 “Y” Registration?

Yes No

- **If yes**, please complete questions below and return this form.
- **If no**, please sign the statement below, date, and return this form.

I request my Form 637 “Y” Registration be denied or revoked as I am no longer engaged in this activity.

Printed Name

Title

Signature

Date

Note: This request must be signed by a person with authority to bind the applicant or registrant. Refer to *Form 637, Application for Registration (For Certain Excise Tax Activities), General Instructions*, under the *Signature* section for additional guidance.

2. List the name and address of all your business’s suppliers of aviation fuel.

3. Does your business provide its fuel suppliers an exemption certificate to receive fuel tax free or at a reduced rate?

Yes No

If yes, please provide a copy of each exemption certificate.

4. Describe the activity the company is utilizing the “Y” registration for.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

5. Does your business resell aviation fuel purchased at a reduced or tax-free rate?

Yes No

If yes, to whom?

6. Does your business store any aviation fuel to which it does not hold title?

Yes No

If yes, where is this inventory stored? For whom is it stored? Are separate inventory records maintained?

7. 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.

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

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

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

8. Is your business involved in any aviation in which federal excise tax on air transportation is not charged?

Yes No

If yes, please explain.

9. Provide the number of commercial aircrafts in your business fleet that your business purchases fuel utilizing the "Y" registration.

10. Does your business operate any aircrafts with a take-off weight less than 5,000 pounds?

Yes No

If yes, how is fuel purchased for these aircrafts?

11. If your business does not own the aircraft or provide the pilot for any flight(s) of the above aircraft, explain the operating arrangements.

Name:
Address:
City, State, Zip:

EIN:
637 Reg. Number:
OMB Number: 1545-1835

12. For whom does your business provide air transportation for?

persons, property, or both (check the appropriate box(es))

13. For whom does your business provide international air transportation for?

persons, property or both (check the appropriate box(es))

14. For whom does your business provide non-commercial air transportation for?

persons, property or both (check the appropriate box(es))?

15. Does your business claim credit or refunds for aviation fuel?

Yes No

If yes, please explain.

16. List the name and phone number of a person whom we can contact about this application/registration.