

# Application for Registration (For Certain Excise Tax Activities)

OMB No. 1545-1835

Go to [www.irs.gov/Form637](http://www.irs.gov/Form637) for the latest information.

## Part I Identification of Applicant

Type or print	Legal name of entity (or individual) for which the employer identification number (EIN) was secured	Employer identification number (EIN)
	Trade name of business if different from above	Telephone number
	Mailing address (number, street, and room or suite no.; if P.O. box, see instructions)	Fax number
	City or town, state or province, country, and ZIP or foreign postal code	
	If you listed a P.O. box above, or if your street address is different from your mailing address, list your street address (including city or town, state or province, country, and ZIP or foreign postal code)	

## Part II Activities. Enter the activity letter from the chart on pages 2–4 and a brief description of each activity for which you’re applying for registration. Also, attach the **Additional Information Required** for each activity to which this application applies.

Activity Letter	Activity Description

## Part III General Information

### Section A—For All Applicants

Answer all the questions below. Attach a separate sheet(s), as needed, to answer lines **2b** through **7**. Identify each sheet with your name and employer identification number at the top, and write the number of the line to which each answer applies. If any questions don’t apply to you, explain why.

- 1a** Are you filing, or will you be required to file, Form 720, Quarterly Federal Excise Tax Return? . . . . .  **Yes**  **No**
- b** Have you previously applied to be registered by any IRS office? . . . . .  **Yes**  **No**
- c** Have you, or any related entity, had a Certificate of Registry or Letter of Registration revoked or suspended by any IRS office? . . . . .  **Yes**  **No**

**d** If you answered “Yes” to (b) or (c), enter the name of the IRS office \_\_\_\_\_

**2a** List the date your business started: Month \_\_\_\_\_ Year \_\_\_\_\_

**b** Explain in detail your business activity. \_\_\_\_\_

**3** For all other business entities to which you’re related, list:

- a** The name and EIN of the related entity, \_\_\_\_\_
- b** The percentage of ownership, and \_\_\_\_\_
- c** How you are related (for example, stock, partnership, etc.). \_\_\_\_\_

**4** List all addresses of current business operations (include out-of-state or foreign operations, if applicable). \_\_\_\_\_

**5** List the address where your books and records are kept (if different from the address in Part I). \_\_\_\_\_

**6** List the names and taxpayer identification numbers (TINs) of all business owners, corporate officers, members, or partners. \_\_\_\_\_

**7** List the name and phone number of a person whom we can contact about this application. \_\_\_\_\_

### Section B—For All Fuel Applicants

If you’re applying for fuel activities **K, M, S, X, Y, AB, AF, AL, AM, CC, NB, QR, SA, SB, UA, UB, UP, or UV**, you must complete line 8.

**8** Describe any changes in your ownership or changes of controlling stock ownership in the past 2 years. If none, enter “None.” Also see *Changes in Registration* in the instructions. \_\_\_\_\_

Go to Section C on Page 2

**Section C—For Certain Fuel Applicants**

If you're applying for fuel activities **K, M, S, or Y**, answer each question below by checking the "Yes" or "No" box. If you answer "Yes" to any of these questions, provide a full explanation. Attach additional sheets if needed.

Have you or any related person (see Regulations section 48.4101-1(b)(5)) been:

- 9** Assessed any penalty under chapter 68 of the Internal Revenue Code (or similar provision of the law of any state) for fraudulently failing to file any return or pay any tax, and the penalty hasn't been wholly abated, refunded, or credited?  Yes  No
- 10** Assessed any penalty under chapter 68 of the Internal Revenue Code, and the penalty hasn't been wholly abated, refunded, or credited?  Yes  No
- 11** Convicted of a crime under chapter 75 of the Internal Revenue Code (or similar provision of the law of any state), or of conspiracy to commit such a crime, and the conviction hasn't been wholly reversed by a court of competent jurisdiction?  Yes  No
- 12** Convicted, under the laws of the United States or any state, of a felony for which an element of the offense is theft, fraud, or the making of false statements, and the conviction hasn't been wholly reversed by a court of competent jurisdiction?  Yes  No
- 13** Assessed any tax under section 4103 (willful failure to pay the tax imposed by section 4041(a)(1) or 4081) and the tax hasn't been wholly abated, refunded, or credited?  Yes  No
- 14** Advised that your registration has been revoked?  Yes  No

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this application, and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.						
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black; padding: 2px;">Signature</td> <td style="width: 30%; border-bottom: 1px solid black; padding: 2px;">Title</td> <td style="width: 20%; border-bottom: 1px solid black; padding: 2px;">Date</td> </tr> <tr> <td colspan="3" style="padding: 2px;">Type or print name below your signature.</td> </tr> </table>	Signature	Title	Date	Type or print name below your signature.		
Signature	Title	Date					
Type or print name below your signature.							

Activity Letter	Additional Information Required
<b>A</b> 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.	<ol style="list-style-type: none"> <li>1. List all articles you manufactured. Include advertising brochures, if available.</li> <li>2. List the organizations or businesses (for example, state or local government or school) to which you intend to sell articles tax free.</li> <li>3. List the monthly volume of tax-free articles you intend to sell. Also, list the monthly volume of taxed articles you intend to sell.</li> </ol>
<b>B</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 manufacturing or for resale to a buyer for further manufacturing.	<ol style="list-style-type: none"> <li>1. List articles you intend to purchase for further manufacturing or for resale for use by the buyer for further manufacturing.</li> <li>2. List the businesses that you will sell articles to for use in further manufacturing, if applicable.</li> <li>3. List your other types of sales of articles other than for further manufacturing.</li> </ol>
<b>C</b> 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.	<ol style="list-style-type: none"> <li>1. List the type and weight of the tires you bought.</li> <li>2. List the articles you manufactured (a) on which the tires will be used, or (b) in connection with which the tires will be sold.</li> <li>3. List the organizations or businesses with which you intend to have tax-exempt sales.</li> </ol>
<b>D</b> 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.	<ol style="list-style-type: none"> <li>1. List the articles you intend to buy for export or resale to others for export.</li> <li>2. List the businesses to which you intend to sell articles for export.</li> </ol>
<b>E</b> Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.	Provide the general information for all applicants.

Activity Letter	Additional Information Required
<b>F</b> 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.	<ol style="list-style-type: none"> <li>1. Provide a general description of the type of your educational facility, including faculty, curriculum, and student body.</li> <li>2. Provide a copy of the IRS determination letter granting your exemption from federal income tax.</li> <li>3. List products subject to federal excise tax you bought for the exclusive use of your organization and how the products will be used in the operation of your organization.</li> <li>4. List activities (other than educational) conducted by the organization.</li> </ol>
<b>G</b> Persons making inventory exchanges of taxable chemicals under section 4662(c)(2) or persons selling or buying intermediate hydrocarbon streams under section 4662(b)(10).	<ol style="list-style-type: none"> <li>1. List the taxable chemicals you exchange. List the intermediate hydrocarbon streams you sell or buy.</li> <li>2. Describe your processing plants, products produced, handling and storage facilities, and processes involving hydrocarbon streams, if applicable.</li> </ol>
<b>I</b> Buyer (other than nonprofit educational organization or state or local government) of taxable tires for use on certain intercity, local, or school buses.	<ol style="list-style-type: none"> <li>1. List types and weights of tires you bought.</li> <li>2. Describe the types of buses (intercity, local, or school) on which the tires are used.</li> <li>3. Describe how the buses are used in the operation of the business.</li> </ol>
<b>K</b> Buyer of kerosene for a feedstock purpose.	List the type of kerosene you purchased, and describe the product and manufacturing process for which the kerosene will be used as a feedstock.
<b>M</b> Blender of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, producing a taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, alternative fuel mixtures, biodiesel mixtures, and renewable diesel mixtures.	<ol style="list-style-type: none"> <li>1. List the products you bought or produced for blending with gasoline, diesel fuel, or kerosene.</li> <li>2. List the annual volume of products you bought for blending.</li> <li>3. List the annual volume of blended taxable fuel you produced.</li> </ol>
<b>Q</b> First retail seller of certain heavy vehicles.	<ol style="list-style-type: none"> <li>1. Describe the heavy vehicles you intend to sell.</li> <li>2. Describe the exempt sales of the heavy vehicles you intend to make.</li> </ol>
<b>S</b> Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, or industrial user of gasoline.	<ol style="list-style-type: none"> <li>1. List the annual volume of gasoline, diesel fuel, and kerosene you entered into the United States or produced.</li> <li>2. List the locations and a description of your refineries, terminals, and pipelines.</li> <li>3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any fuel.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any gasoline, diesel fuel, and kerosene.</li> <li>5. Provide the annual volume of gasoline, diesel fuel, and kerosene you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>V</b> Manufacturer, importer, or buyer of ozone-depleting chemicals (ODCs) for export.	<ol style="list-style-type: none"> <li>1. List the ODCs you import or manufacture for export.</li> <li>2. List the companies from which you buy ODCs for export.</li> <li>3. List the number of pounds for each type of ODC you exported in this calendar year and an estimate for next calendar year.</li> <li>4. List your export locations, and list your production allowance, consumption allowance, export allowance, and export percentage as set by the Environmental Protection Agency.</li> </ol>
<b>X</b> Pipeline operator or vessel operator (including certain deep-draft vessels) within the bulk transfer/terminal system.	<ol style="list-style-type: none"> <li>1. Schematic or map of your pipeline locations.</li> <li>2. Names and addresses of facilities served by your pipeline or vessel.</li> <li>3. Number, description, and capacities of your vessels used to transport taxable fuel.</li> </ol>
<b>Y</b> Buyer of kerosene for its use in commercial aviation (other than foreign trade).	<ol style="list-style-type: none"> <li>1. List the quantity, types, and gross take-off weights of all aircraft you own and/or operate. Include the countries of registration. Aircraft that you operate but that are owned by other persons should be clearly designated. Information should be included as to the operating arrangements.</li> <li>2. List the average number of operating hours (per month) of each aircraft that is listed in item 1. Show the number of hours for commercial aviation (other than foreign trade) and noncommercial aviation.</li> <li>3. If you maintain kerosene storage facilities, list the location and capacity of each facility.</li> </ol>
<b>AB</b> Producers and importers of agri-biodiesel.	<ol style="list-style-type: none"> <li>1. List the annual volume of agri-biodiesel you produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</li> <li>3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any agri-biodiesel.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any agri-biodiesel.</li> <li>5. Provide the annual volume of agri-biodiesel you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>AF</b> Producers and importers of alcohol.	<ol style="list-style-type: none"> <li>1. List the annual volume of alcohol you produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</li> <li>3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any alcohol.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any alcohol.</li> <li>5. Provide the annual volume of alcohol you buy, sell, trade, transfer, or exchange.</li> </ol>

Activity Letter	Additional Information Required
<b>AL</b> Alternative fueler that sells for use or uses alternative fuel as a fuel in a motor vehicle or motorboat.	Provide the general information for all applicants.
<b>AM</b> Alternative fueler that produces an alternative fuel mixture that is sold for use or used in the alternative fueler's trade or business.	Provide the general information for all applicants.
<b>BC</b> 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.	<ol style="list-style-type: none"> <li>1. Provide a general description of your blood collection activity.</li> <li>2. Provide a copy of the IRS determination letter granting you an exemption from federal income tax under section 501(a) as an organization described in section 501(c)(3).</li> <li>3. Provide evidence of your registration with the Food and Drug Administration as a blood collector.</li> </ol>
<b>CC</b> Credit card issuer that issues credit cards for sales of taxable fuel to a state or local government for its exclusive use or for sales of gasoline to a nonprofit educational organization for its exclusive use.	Provide the general information for all applicants.
<b>NB</b> Producers and importers of biodiesel (other than agri-biodiesel) and renewable diesel.	<ol style="list-style-type: none"> <li>1. List the annual volume of biodiesel and renewable diesel you produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</li> <li>3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any biodiesel and renewable diesel.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any biodiesel and renewable diesel.</li> <li>5. Provide the annual volume of biodiesel and renewable diesel you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>QR</b> Qualified retailer of diesel fuel or kerosene sold in Alaska for nontaxable uses.	Provide the general information for all applicants.
<b>SA</b> Producers of sustainable aviation fuel or importers.	Additional information required for registration will be available later.
<b>SB</b> Producers of second generation biofuel.	<ol style="list-style-type: none"> <li>1. List the annual volume of cellulosic biofuel (including second generation biofuel) you produced in the United States.</li> <li>2. List the plant material you used to produce the cellulosic biofuel (including second generation biofuel).</li> <li>3. List the locations and a description of your production facilities.</li> <li>4. List the names and addresses of any person(s) who will be acting for you as an agent or broker in buying, selling, or transporting any cellulosic biofuel (including second generation biofuel).</li> <li>5. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any cellulosic biofuel (including second generation biofuel).</li> <li>6. Provide the annual volume of cellulosic biofuel (including second generation biofuel) you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>UA</b> Ultimate vendor that sells kerosene for use in aviation.	Provide the general information for all applicants.
<b>UB</b> Ultimate vendor that sells undyed diesel fuel or undyed kerosene for use in certain intercity and local buses.	Provide the general information for all applicants.
<b>UP</b> Ultimate vendor that sells kerosene from a blocked pump.	<ol style="list-style-type: none"> <li>1. Describe the blocked pumps you used to sell kerosene in your business.</li> <li>2. List the location of your blocked pumps.</li> </ol>
<b>UV</b> 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.	Provide the general information for all applicants.

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about developments related to Form 637 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form637](http://www.irs.gov/Form637).

## What's New

**Activity letter SA.** The Inflation Reduction Act of 2022 enacted the section 40B sustainable aviation fuel credit for sustainable aviation fuel mixtures sold or used after December 31, 2022. The IRS designated SA as the activity letter related to this credit. The specific registration requirements will be published in the Internal Revenue Bulletin and future updates to this form.

## Reminder

**Reinstatement of activity letter G.** The Infrastructure Investment and Jobs Act reinstates the excise taxes imposed on certain chemical substances by sections 4661 and 4671, effective July 1, 2022. Activity letter G is reinstated for persons making inventory exchanges of taxable chemicals under section 4662(c)(2), or persons selling or buying intermediate hydrocarbon streams under section 4662(b)(10). See Notice 2021-66, 2021-52 I.R.B. 901, available at [www.irs.gov/irb/2021-52\\_IRB#NOT-2021-66](http://www.irs.gov/irb/2021-52_IRB#NOT-2021-66).

## General Instructions

### Purpose of Form

Use Form 637 to apply for excise tax registration for activities under sections 4101, 4222, 4662, and 4682. See the chart on pages 2–4 for the list of activities. Each business unit that has, or is required to have, a separate EIN is treated as a separate person.

The following persons **must** be registered.

- Pipeline operator or vessel operator: activity letter **X**.
- Enterers, position holders, refiners, and terminal operators: activity letter **S**.
- Blenders: activity letter **M**.
- Producers or importers of alcohol, agri-biodiesel, and biodiesel (including renewable diesel): activity letters **AF**, **AB**, and **NB**, respectively.
- Producers or importers of sustainable aviation fuel: activity letter **SA**.
- Producers of second generation biofuel: activity letter **SB**. Current **CB** registrants will not need to reapply for new **SB** registrations.

Pub. 510, Excise Taxes, has more information regarding registrations.

### Penalty

The penalty for failure to register, if you're required to register, is \$10,000 for the initial failure, and \$1,000 for each day following that you fail to register. The penalty applies unless the failure to register is due to reasonable cause.

### How To Apply

Complete Form 637 and submit it with the required additional information described on the chart on pages 2–4. You may use additional sheets for your explanations. Write your name and EIN on each sheet you attach. You must send all of the required information or the processing of your application will be delayed. The IRS will ask you for additional information if needed, or you may provide additional information at any time.

The application must be reviewed and approved before you're registered for any activity, and bond may be required. The review may include inspection of your premises during normal business hours without advance notice. If your application is approved, the IRS will issue a Letter of Registration. The letter will include the activities you're registered for, the effective date of the registration, and your registration number. A copy of Form 637 isn't a Letter of Registration. If your application is denied, you will be notified by the IRS in writing, including the reason for the denial.

### Employer Identification Number (EIN)

Enter your EIN. If you don't have an EIN, you may apply for one online by visiting [www.irs.gov/EIN](http://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

### P.O. Box

If the post office doesn't deliver mail to your street address and you have a P.O. box, show the box number instead of the street address.

### Signature

Form 637 must be signed by a person with authority to bind the applicant.

The authority to bind means the ability to execute agreements that are binding and legally enforceable against the applicant under state law. Form 637 submitted by:

- **An individual or sole proprietorship**—must be signed by that individual;
- **A partnership**—must be signed by any one of the general partners;
- **A limited liability company (LLC)**—must be signed by a person that complies with the federal tax treatment of the LLC; if the LLC is taxed as a partnership, then Form 637 must be signed by a member manager of the LLC; if the LLC is taxed as a corporation, then the rules for corporations must be followed;
- **A corporation**—must be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other officer duly authorized to act for the corporation;
- **A government agency**—must be signed by any person legally authorized to act for the agency;
- **A tax-exempt organization**—must be signed by any person legally authorized to act for the organization; if the organization is a corporation, the rules for corporations must be followed; if the entity is a trust or other type of entity, those rules must be followed; or
- **An estate or trust**—must be signed by a fiduciary or authorized representative.

### Where To Apply

Fax Form 637 to 855-887-7735 or send to:

Department of the Treasury  
Internal Revenue Service  
Excise Operations Unit—Form 637  
Mail Stop 5701G  
Cincinnati, OH 45999

### Changes in Registration

If an IRS office has issued you a Certificate of Registry or a Letter of Registration that is still in effect for an activity, you don't have to reapply for registration for that activity unless notified to do so. However, see *Reregistration for fuel activities under section 4101*, later. To confirm the status of a registration,

visit <https://apps.irs.gov/app/exciseTax/>. To apply for another activity or to cancel a registration, you must contact the IRS office in which you're registered.

Notify the IRS office within 10 days if any information submitted with an application changes. This includes, but isn't limited to, address changes or changes in business activities. A registrant may not sell, lease, or otherwise allow another person to use its registration.

**Reregistration for fuel activities under section 4101.** You must reregister with the IRS if there's a change of more than 50% of the ownership of a registrant. In this instance, a change in ownership means that after a transaction (or series of transactions), more than 50% of the ownership interests in, or assets of, a registrant are held by persons other than persons (or persons related thereto) who held more than 50% of such interests or assets before the transaction (or series of transactions). Reregistration doesn't apply to companies whose stock is regularly traded on an established securities market. If you fail to reregister as required, see *Penalty*, earlier.

To reregister, send a newly completed Form 637 to the address under *Where To Apply*, earlier. On line 1d, enter your current registration number. The IRS will revoke the current registration number and issue a new registration to the new ownership (registrant).

## Additional Registration Information

For registration relating to:

- Taxable fuel, see Regulations section 48.4101-1.
- Taxable chemicals, see sections 4662(c)(2) and 4662(b)(10).
- Exports of ozone-depleting chemicals, see Regulations section 52.4682-5.
- All other articles, see Regulations section 48.4222(a)-1.

See the Instructions for Form 720 for a list of notices providing additional guidance.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Form 637 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes.

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

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

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

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 637 simpler, we'd be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Don't send Form 637 to this address. Instead, see *Where To Apply*, earlier.

DRAFT AS OF  
November 22, 2022