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.

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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.

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

1. 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.

1. 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.

1. What are your business’s procedures for securing exemption certificates from customers who purchase without the federal excise tax?
2. 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?

1. 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?

1. 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 |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

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