

Name:		EIN:	
Address:		637 Reg No.:	
City, State, Zip:		OMB No.:	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.

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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

**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?

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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?

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?

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10. Does your business make tax-free sales?

Yes  No

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

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?

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