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.

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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. 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)
2. 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?

1. 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?

1. 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?

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

[ ]  Yes [ ]  No

**If yes**, are they to related parties?

1. 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.

1. Do sell additional tires as parts or accessories? [ ]  Yes [ ]  No

**If yes**, are the tires imported? [ ]  Yes [ ]  No

1. 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?
2. Does your business make tax-free sales?

[ ]  Yes [ ]  No

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

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

[ ]  Yes [ ]  No

**If no**, please explain why not.

1. 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?

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