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.

1. 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) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Activity | Gasoline | Diesel | Kerosene | Other |
| Refiner |[ ] [ ] [ ] [ ]
| Importer/Enterer |[ ] [ ] [ ] [ ]
| Throughputter |[ ] [ ] [ ] [ ]
| Industrial User |[ ] [ ] [ ] [ ]
| Position Holder |[ ] [ ] [ ] [ ]
| Exporter |[ ] [ ] [ ] [ ]
| Other (please explain) |[ ] [ ] [ ] [ ]

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

|  |  |  |
| --- | --- | --- |
| Mode | Receipts | Disbursements |
| Barge |[ ] [ ]
| Pipeline |[ ] [ ]
| Rail |[ ] [ ]
| Truck |[ ] [ ]
| Ocean Going Vessel |[ ] [ ]
| In Tank Transfers |[ ] [ ]
| Exchange Agreements |[ ] [ ]
| Other (please explain) |[ ] [ ]

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

[ ]  Yes [ ]  No

**If yes**, list the taxable fuel products.

1. 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.

1. 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.
2. List the names and addresses of your business’s fuel-related suppliers and indicate the type of products purchased from each.

|  |  |
| --- | --- |
| Name and Address of Supplier | Product Purchased |
|  |  |
|  |  |
|  |  |
|  |  |

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

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

1. 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.

1. Does your business consign fuel?

[ ]  Yes [ ]  No

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

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 bank(s) used as depositary agents for excise taxes.
2. List the name and phone number of a person whom we can contact about this application/registration.

## 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) |  |
|  |  |  |
|  |  |  |

1. What does your business do with transmix?
2. Indicate how the transmix is received. Provide the name and address of the carrier(s) if not listed above.
3. Provide a schematic of each refinery the company operates.

## 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.

## 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) |  |  |
|  |  |  |

1. 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) |  |
|  |  |

1. If diesel fuel is dyed at the terminal, describe your business’s dye injection system.
2. Provide the names of the companies that verify the unloading of barges into terminal(s)?
3. List the names and Form 637 Registration numbers of all position holders in the terminal(s).
4. 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.
5. What does the terminal do with transmix?
6. 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.
7. Describe how your business accounts for overages and shortages of inventory at your terminals.
8. Does your business take a position in overage of inventory? [ ]  Yes [ ]  No
9. As a terminal operator, is your business required to file Form 720-TO, Terminal Operator Report? [ ]  Yes [ ]  No

**If no**, please explain why.

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

## 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?

## 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) |  |
|  |  |

1. 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.

1. Describe the records used to determine the removals of taxable fuels from the terminals(s).

## 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?