

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.)**

## "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.

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2. 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.

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

Activity	Gasoline	Diesel	Kerosene	Other
Refiner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Importer/Enterer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Throughputter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Industrial User	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Position Holder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exporter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Mode	Receipts	Disbursements

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Barge	<input type="checkbox"/>	<input type="checkbox"/>
Pipeline	<input type="checkbox"/>	<input type="checkbox"/>
Rail	<input type="checkbox"/>	<input type="checkbox"/>
Truck	<input type="checkbox"/>	<input type="checkbox"/>
Ocean Going Vessel	<input type="checkbox"/>	<input type="checkbox"/>
In Tank Transfers	<input type="checkbox"/>	<input type="checkbox"/>
Exchange Agreements	<input type="checkbox"/>	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>	<input type="checkbox"/>

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

Yes  No

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

6. 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.

7. 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.

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8. 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.

9. 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

10. 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.

11. Does your business consign fuel?

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Yes  No

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

12. 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

13. List the bank(s) used as depository agents for excise taxes.

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

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## **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.

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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)	

3. What does your business do with transmix?

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4. Indicate how the transmix is received. Provide the name and address of the carrier(s) if not listed above.

5. Provide a schematic of each refinery the company operates.

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### **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.

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### **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)		

4. Does your business hold a position in any of the product in the terminal(s)?

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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)	

5. If diesel fuel is dyed at the terminal, describe your business's dye injection system.

6. Provide the names of the companies that verify the unloading of barges into terminal(s)?

7. List the names and Form 637 Registration numbers of all position holders in the terminal(s).

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8. 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.

9. What does the terminal do with transmix?

10. 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.

11. Describe how your business accounts for overages and shortages of inventory at your terminals.

12. Does your business take a position in overage of inventory?  Yes  No

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13. As a terminal operator, is your business required to file Form 720-TO, Terminal Operator Report?  Yes  No

**If no**, please explain why.

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

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**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?**

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### **Throughputter/Position Holder**

1. Indicate where the company will own product in the bulk transfer system.

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2. List the name, address and Form 637 Registration Number of any other

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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)	

4. 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

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of each sale or transfer.

5. Describe the records used to determine the removals of taxable fuels from the terminal(s).

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**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?

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