

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.)**

## "UP" QUESTIONNAIRE

**Activity Letter UP:** Ultimate vendor that sells kerosene from a blocked pump.

See IRC 6427(l)(5)(B)(i) and Treas. Reg. 48.6427-10.

**The UP must be registered in order to make an ultimate vendor (blocked pump) claim.**

1. Does your business qualify for the Form 637 "UP" 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 "UP" 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 name and addresses of all suppliers of kerosene.

3. Does your business store any 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?

4. List all locations and storage facilities where kerosene is stored and the expected annual sales.

Name and Address of Facility	Capacity of K-1 Tank(s)	Expected Annual Sales (gallons)

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Indicate with an (\*) any facility where the kerosene pump is not physically blocked.

- If applicable, what procedures are in place for your business's employees when selling kerosene from a pump that is not physically blocked?

- Are all kerosene pumps dispensing undyed kerosene on which credit is being claimed labeled with the correct legible and conspicuous notice –

**UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY**

Yes  No  NA

- How often is inventory of kerosene taken? Who checks inventory and how? What records are maintained?

- What records are used to prepare claims for undyed kerosene sold without the federal excise tax?

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9. 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

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