

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.)**

“Y” QUESTIONNAIRE

Activity Letter Y: Buyer of kerosene for its use in commercial aviation (other than foreign trade). See Treas. Reg. 48.4082-6.

Note 1: The aircraft operator that purchases kerosene for use in commercial aviation which is removed from a refinery or terminal directly into the fuel tank of an aircraft and self-assess at \$0.044 is required to be registered with a “Y” registration by IRC 4081(a)(2)(C)(i). These transactions are reported on Abstract 077. The buyer must provide the seller with a written exemption certificate (Pub 510, Model Certificate K) stating the airline's name, address, taxpayer identification number, registration number, and intended use of the fuel.

Note 2: A person who only buys kerosene for aviation used in foreign trade does not need to be registered. See Notice 2005-4 Section 4.

Note 3: The requirement that each commercial aircraft operator have a “Y” registration was removed by Notice 2005-80 Section 3(d).

Note 4: An aircraft operator/ultimate purchaser does not need to be registered to support an ultimate vendor claim for commercial use when the ultimate vendor is making the claim. IRC 6427(l)(4)(C)(i)(I) only requires the ultimate vendor be registered (and meet the other conditions) for an ultimate vendor refund. Therefore, the aircraft operator/ultimate purchaser can provide Pub 510 Model Waiver L to the ultimate vendor without having a “Y” registration.

Note 5: An aircraft operator/ultimate purchaser does not need to be registered to support an ultimate purchaser claim for commercial use per IRC 6427(l)(4)(A).

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1. Does your business qualify for the Form 637 “Y” 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 “Y” 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 the name and address of all your business's suppliers of aviation fuel.

3. Does your business provide its fuel suppliers an exemption certificate to receive fuel tax free or at a reduced rate?

Yes No

If yes, please provide a copy of each exemption certificate.

4. Describe the activity the company is utilizing the "Y" registration for.

5. Does your business resell aviation fuel purchased at a reduced or tax-free rate?

Yes No

If yes, to whom?

6. Does your business store any aviation fuel 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?

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7. List all locations and storage facilities where aviation fuel is stored. List the expected annual volume (in gallons) of aviation fuel used at these facilities.

Name and Address of Facility	Capacity of Aviation Fuel Tank(s)	Expected Annual Volume

Indicate with an (*) any facility where aviation fuel purchased at reduced rate is resold.

8. Is your business involved in any aviation in which federal excise tax on air transportation is not charged?

Yes No

If yes, please explain.

9. Provide the number of commercial aircrafts in your business fleet that your business purchases fuel utilizing the "Y" registration.

10. Does your business operate any aircrafts with a take-off weight less than 5,000 pounds?

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Yes No

If yes, how is fuel purchased for these aircrafts?

11. If your business does not own the aircraft or provide the pilot for any flight(s) of the above aircraft, explain the operating arrangements.

12. For whom does your business provide air transportation for?

persons, property, or both (check the appropriate box(es))

13. For whom does your business provide international air transportation for?

persons, property, or both (check the appropriate box(es))

14. For whom does your business provide non-commercial air transportation for?

persons, property, or both (check the appropriate box(es))?

15. Does your business claim credit or refunds for aviation fuel?

Yes No

If yes, please explain.

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

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