

Name:		EIN:	
Address:		637 Reg No.:	
City, State, Zip:		OMB No.:	1545-1835

## Form 637 General Questionnaire

Please answer the following questions and send us your business's responses promptly. **(Attach additional sheets, if needed)**

The Internal Revenue Code (IRC) requires each person who engages in certain specified activities relating to excise tax to be registered by the Internal Revenue Service (IRS) before they can engage in the activity. In other cases, a person is required to be registered by the IRS to receive an excise tax benefit.

Form 637, *Application for Registration*, is used to apply for a registration for activities under IRC 4101 (fuel tax activities), IRC 4222 (retailers and manufacturers taxes), IRC 4662 (superfund chemical tax) and IRC 4682 (ozone-depleting chemicals tax).

1. Does your business, related company, related persons (*refer to question 7 for definition of related persons*), or any of its owners incur any liability for excise tax?

Yes  No

**If yes**, name the type of excise tax.

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2. Does your business file Form 720, Quarterly Federal Excise Tax Return, Form 8849, Claim for Refund of Excise Taxes, or Form 4136, Credit for Federal Tax Paid on Fuels?

Yes  No

**If yes**, list the form, name, and title of the person responsible for filing them.

Form	Name	Title

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3. From what address are the Form 720, Form 8849 or Form 4136 filed?

Form	Address Filed From

4. Does your business sell or plan to sell any article subject to excise tax to a related company?

Yes  No

**If yes**, describe the arrangements.

5. Has any State, or the IRS, audited the business's excise, employment, or income tax returns in the previous five years?

Yes  No

**If yes**, what were the results of the examination?

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6. Have there been any changes in ownership since last review or initial application?

Yes  No

**If yes**, please list the following:

- Date of ownership change and reason for ownership change
- Name, taxpayer identification number, and ownership percentage of new owner's (if less than 100%, indicate ownership percentage by each owner)

Date of Change	Reason for Change

Name of New Owner(s)	Taxpayer ID # (EIN or SSN)	% of Ownership

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7. List the names, taxpayer identification numbers (EIN/SSN) of all business owners, corporate officers, members, and partners; including 637 registration number, relationship/title, ownership percentage (if applicable), for all related persons. **(Attach additional sheets, if needed).**

**Note:** A related person is a person that—

- (i) Directly or indirectly exercises control over an excise tax related activity,
- (ii) Owns, directly or indirectly, five percent or more of the entity,
- (iii) Is under a duty to assure the payment of a tax for which the entity is responsible,
- (iv) Is a member, with the entity, of a group of organizations (as defined in Treas. Reg. 1.52– 1(b)) that would be treated as a group of trades or businesses under common control for purposes of Treas. Reg. 1.52–1, or
- (v) Distributed or transferred assets to the applicant in a transaction in which the applicant's basis in the assets is determined by reference to the basis of the assets in the hands of the distributor or transferor.

Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship
Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship
Name	EIN/SSN	637 Registration #
Title	Ownership %	Relationship

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8. Person(s) completing the questionnaires:

_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date
_____	_____
Print Name	Title
_____	_____
Signature	Date

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on *Form 637 General Questionnaire* and related *Activity Letter Questionnaires* to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code (IRC), Miscellaneous Excise Taxes, imposes certain excise taxes.

IRC Section 4101 requires certain persons to register for excise taxes on fuel, as imposed by IRC Sections 4041 and 4081. Sections 4101, 4222, 4662, and 4682 allow certain other manufacturers, sellers, or purchasers to register to be eligible for credits or to be exempt from the excise tax on article subject to excise tax. If your business is required to register under IRC Section 4101 or if your business elects to register for credits and/or exemption, your business is required to provide the information requested on this form. Failure to provide this information may subject persons required to register to penalties and may delay or prevent the processing of a voluntary registration for credits or exemption; providing false information may subject your business to penalties. IRC Section 6109 requires your business to provide the requested identification numbers.

Your business is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by IRC Section 6103. However, IRC Section 6103 allows or requires the IRS to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 Questionnaires will vary depending on individual circumstances.