

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.)**

“Q” QUESTIONNAIRE

Activity Letter Q - First retail seller of certain heavy vehicles.
 Registration allows the person making the first retail sale of an article subject to tax under IRC 4051 tax-free for certain tax-free sales under IRC 4221.

1. Does your business qualify for the Form 637 “Q” 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 “Q” 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. Who are your business's suppliers of trucks, truck bodies, incomplete chassis, trailers, trailer bodies, or semi-tractors? (name, address, telephone number, and contact person)

3. Does your business mount truck bodies to a chassis for a customer when the customer provides either component?

Yes No

If yes, how are federal excise taxes accounted for?

4. Does your business modify trailers or truck chassis (including adding axles) for customers?

Yes No

If yes, how does your business determine if it is a taxable event?

5. Does your business install parts and accessories on vehicles your business sold within 6 months of the first retail sale?

Yes No

If yes, how is the federal excise tax accounted for?

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6. Does your business or any subsidiaries lease heavy trucks, tractors, or trailers?

Yes No

If yes, are they to related parties?

7. Does your business import or export any new or used trucks, tractors, trailers, bodies, or chassis?

Yes No

If yes, explain and provide any export documents.

8. Do sell additional tires as parts or accessories? Yes No

If yes, are the tires imported? Yes No

9. How does your business calculate the retail sales price of units subject to federal excise tax (including tire credit)? If your business uses a worksheet, attach a blank copy to show the method used. (Valuation of trade-ins, installment sales, etc.). Who computes the FET on any sale?

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10. Does your business make tax-free sales?

Yes No

If yes, to whom does your business make tax-free sales to?

11. Does your business secure exemption certificates for these tax-free sales?

Yes No

If no, please explain why not.

12. Does your business purchase trucks, tractors, trailers, bodies, or chassis for your business's own use?

Yes No

If yes, is your business paying federal excise tax on the taxable vehicles?

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