



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 1, 2022

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4.24.24

MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION, CHIEF, ESTATE &  
GIFT AND EXCISE EXAM, EXCISE TERRITORIES AND EXCISE GROUP  
MANAGERS

*R. Subhani*

Digitally signed by Roheel P. Subhani  
Date: 2022.03.02 08:40:25 -06'00'

FROM: Roheel Pasha Subhani, Acting Dir. Specialty Exam Policy

SUBJECT: Interim Guidance on Registration Tests for Form 637 Registrations Other than Under IRC 4101, including new G Registrations

This memorandum provides guidance on the registration tests that must be met for Forms 637, Application for Registration (For Certain Excise Activities), received for activities other than under IRC 4101, including new G Registrations until IRM 4.24.2 (Form 637 Excise Tax Registrations), IRM 4.24.23 (Operational Procedures and Responsibilities for Form 637 Excise Tax Registrations and Secure Airport Terminals (SATs)) and IRM 4.24.24 (Form 637 Registration Files: Administrative Procedures for Initial Applications and Case Reviews) are revised. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** To provide guidance on the registration tests that must be met for Form 637 applications and registrations received for activities other than under IRC 4101, including new G registrations.

**Background/Source(s) of Authority:** The Infrastructure Investment and Jobs Act (IIJA) reinstated the excise taxes imposed on certain chemicals and imported chemical substances (the Superfund taxes) effective July 1, 2022. Persons making tax-free inventory exchanges of taxable chemicals under IRC 4662(c)(2) or persons selling or buying intermediate hydrocarbon streams tax-free under IRC 4662(b)(10) need to register on Form 637 under Activity Letter G.

**Note:** The excise taxes imposed on certain chemicals and imported chemical substances expired on December 31, 1995 and all G registrations were revoked. For

this reason, G registrations will be referred as to as “new”. Any previous G registrants will need to re-apply. For more detailed guidance refer to Notice 2021-66.

**Procedural Change:** The activity test and satisfactory tax history test will need to be satisfied before a G registration will be issued. Also, for applications and registrations for activities other than under IRC 4101 the activity test and satisfactory history test must be met for an application to be approved or an existing registration to continue. See attachments for updated IRM sections.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.2, IRM 4.24.23 and IRM 4.24.24 by 03/01/2024.

**Effective Date:** March 1, 2022.

**Contact:** If you have any questions concerning this guidance please contact Kellie McCann, Program Manager, Excise Tax Policy (412)404-9607 or Diane Williams, Excise Tax Policy Analyst, (856)792-9362.

Attachments

Distribution:

[IRS.gov \(https://www.irs.gov\)](https://www.irs.gov)

**The following changes are hereby effective 03/01/2022 for IRM 4.24.2.**

**4.24.2.1.1  
(08-31-2021)  
Background**

(1) The Internal Revenue Code (IRC) requires each person who engages in certain activities subject to federal excise tax (FET) to be registered by the IRS as a taxpayer who engages in these activities. The taxpayer must register with the IRS before undertaking the activity. In other situations, a person must register with the IRS as a taxpayer who conducts certain activities to receive an excise tax benefit that may come with such activity, such as, buying or selling an article tax-free or filing a claim for refund or credit. The taxpayer must use [Form 637](#), Application for Registration (For Certain Excise Tax Activities), to apply for registration under [IRC 4101](#), Registration and bond (related to certain fuel taxes and credits), [IRC 4222](#), Registration (related to [IRC 4221](#) tax-free sales), [IRC 4662](#), Definitions and special rules (related to certain tax-free sales of intermediate hydrocarbon streams or tax-free inventory exchanges) or [IRC 4682](#), Definitions and special rules (related to ozone-depleting chemicals), for the specified activity.

(2) Form 637 includes a listing of activities for which registration is required or allowed. Refer to the tables found in new IRM 4.24.2.3, Applications under IRC 4101, and IRM 4.24.2.4, Applications other than under IRC 4101, that list all applicable activity letters.

**4.24.2.1.2  
(08-31-2021)  
Authority**

(1) Form 637 registrations are processed under the following authorities:

- [IRC 4101](#) - Registration and bond with respect to the tax imposed by [IRC 4041\(a\)\(1\)](#) or [IRC 4081](#), every person producing or importing biodiesel (as defined in [IRC 40A\(d\)\(1\)](#)) or alcohol (as defined in [IRC 6426\(b\)\(4\)\(A\)](#)) and every person producing second generation biofuel (as defined in [IRC 40\(b\)\(6\)\(E\)](#)).
- [Treas. Reg. 48.4082-5](#) - Registration relating to diesel fuel or kerosene removed, entered, or sold in Alaska for ultimate sale or use in an exempt area of Alaska.
- [IRC 4222](#) - Registration for certain tax-free sales under IRC 4221.
- [IRC 4662\(b\)\(10\)\(C\)](#) – Registrations for intermediate hydrocarbon streams containing one or more organic taxable chemicals.
- [IRC 4662\(c\)\(2\)\(B\)](#) – Registrations for inventory exchanges of taxable chemicals.
- [Treas. Reg. 52.4682-5\(d\)](#) - Exports of ozone-depleting chemicals (ODC's).

(2) Delegation Order SB/SE 1-23-7 (formerly SB/SE DO 4.36, Rev. 3), Approval, Denial, Suspension or Revocation of Form 637, Application for Registration (for Certain Excise Tax Activities), delegates the authorities for approving, denying, revoking, and suspending Form 637 registrations.

(3) Delegation Order 4-6 (Rev. 1), Taxable Fuel Bond, delegates the authority to make the final determination as to the amount of bond required to be given by an applicant or existing registrant, to satisfy certain registration requirements under IRC 4101 with respect to the tax imposed by IRC 4041(a)(1) or IRC 4081. This delegation order also delegates the authority to require the posting of a bond to satisfy certain registration requirements under IRC 4101 for Form 637 registration and to set the value of such bond.

(4) This section is tailored for a general overview of Form 637 Registrations, including applications under IRC 4101, IRC 4222, IRC 4662, and IRC 4682, as well as for general guidance. Refer to IRM 4.24.23, Operational Procedures and Responsibilities for Form 637 Excise Tax Registrations and Secure Airport Terminals (SATs), for guidance regarding operational procedures and responsibilities for Form 637 Registrations and SATs. Refer to IRM 4.24.24, Administrative Procedures for Initial Applications and Case Reviews, for guidance regarding Form 637 initial applications and case reviews.

**4.24.2.1.5  
(08-31-2021)**

**Terms and Definitions**

(1) Below are definitions for terms frequently used throughout this section:

Term	Definition
Applicant	A person that has applied for registration on Form 637.
Form 637	Form 637, Application for Registration (For Certain Excise Tax Activities), is used to apply for excise tax registration for activities under IRC 4101, IRC 4222, IRC 4662, and IRC 4682.

**4.24.2.1.7**  
**(08-31-2021)**  
**Related Resources**

(1) Refer to IRM 4.24.4, Excise Fuel Taxes Workload, Policies and Procedures, for general information about basic excise examiner responsibilities, Excise IRM sections, primary excise returns and excise claim forms and materials about fuel excise tax abstracts and issues.

(2) For tax law and regulations regarding Forms 637, refer to the following:

- Applications under [IRC 4101](#), *Registration and bond*, and [Treas. Reg. 48.4082-5](#), *Diesel fuel and kerosene; Alaska*.
- Applications under [IRC 4222](#), Registration for certain tax-free sales under [IRC 4221](#).
- Applications under [IRC 4662](#), Definitions and Special Rules, for intermediate hydrocarbon streams containing one or more organic taxable chemicals and inventory exchanges of taxable chemicals.
- Applications under [IRC 4682](#), Definitions and Special Rules, see [Treas. Reg. 52.4682-5\(d\)](#) for exports of ozone-depleting chemicals (ODC's).
- Penalties for Failure to Register or Reregister under [IRC 6719](#), *Failure to register or reregister to register or reregister*.

**4.24.2.2**  
**(08-31-2021)**  
**General Overview of Form 637 Registration**

(1) An approved registration is a public statement by the IRS that it considered relevant aspects of the taxpayer's business operations, financial condition and the taxpayer met all the required registration tests for the specified activity. Refer to IRM 4.24.2.3.1, Registration Tests for IRC 4101 Activities, and IRM 4.24.2.4.1, Registration Tests for Activities Other than Under IRC 4101, for additional information on registration tests.

**4.24.2.4**  
**(08-31-2021)**  
**Applications other than under IRC 4101**

(1) The description of the activities governed by [IRC 4222](#), [Treas. Reg. 48.4222\(a\)-1](#), [IRC 4662\(b\)\(10\) and \(c\)\(2\)](#) and [Treas. Reg. 52.4682-5\(d\)](#) are listed in the table below.

(2) These activities are A, B, C, D, E, F, G, I, Q and V.

Activity Letter	Description	Applicable Registration Tests
F	Nonprofit educational organization, other than a public school, buying taxable tires, certain heavy vehicles, sport fishing equipment, (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broad heads, points, or arrow shafts for its exclusive use.	<ul style="list-style-type: none"> <li>• Activity Test</li> <li>• Adequate Security Test (only the Satisfactory Tax History)</li> </ul>
G	Persons making inventory exchanges of taxable chemicals under section 4662(c)(2) or persons selling or buying intermediate hydrocarbon streams under section 4662(b)(10).	<ul style="list-style-type: none"> <li>• Activity Test</li> <li>• Adequate Security Test (only the Satisfactory Tax History)</li> </ul>
I	Buyer (other than nonprofit educational organization or state or local government) of taxable tires for use on certain intercity, local, or school buses.	<ul style="list-style-type: none"> <li>• Activity Test</li> <li>• Adequate Security Test (only the Satisfactory Tax History)</li> </ul>

**4.24.2.4.1  
(08-31-2021)**

**Registration Tests for Activities Other Than Under IRC 4101**

(1) Applicants will be registered under [IRC 4222](#) and [IRC 4682](#), if they meet the following tests:

- Activity test.
- Satisfactory tax history.

(2) The activity test for activities A, Q or V will be met only if it is determined the

applicant or registrant in the course of its trade or business, regularly engaged in making certain tax-free sales described under [IRC 4221](#) for activities A or Q or [IRC 4682\(d\)](#) for activity V or is likely to be regularly engaged in making certain tax-free sales because of such factors as the applicant's business experience, financial standing or trade connections.

(3) The activity test for activities B, C, D, E, F, or I will be met only if it is determined the applicant in the course of its trade or business, regularly engaged in purchasing taxable articles under Chapter 32, Manufacturer's Excise Taxes, other than under [IRC 4121](#), or [IRC 4081](#), or under Subchapter C of Chapter 31 (IRC 4051-4053) or is likely to be regularly engaged in these activities because of such factors as the applicant's business experience, financial standing or trade connections.

(4) The activity test for activity G will be met only if it is determined the applicant in the course of its trade or business makes inventory exchanges of taxable chemicals under [IRC 4662\(c\)\(2\)](#) or sells or buys intermediate hydrocarbon streams under [IRC 4662\(b\)\(10\)](#).

(5) The satisfactory tax history test will be met only if, the Chief, Estate & Gift/ Excise Tax or delegate is satisfied with the filing, deposit, payment, reporting and claim history for all federal taxes of the applicant or registrant and any related person.

#### **4.24.2.4.2**

**(08-31-2021)**

#### **Visiting Applicants**

(1) A field visit by an excise examiner may be warranted to the principal business location of applicants for activities A, B, C, D, E, F, G, I, Q and V.

#### **4.24.2.4.3**

**(08-31-2021)**

#### **Mandatory Revocation or Suspension Rules**

(1) Per [Treas. Reg. 48.4222\(c\)-1](#), the excise examiner is authorized to recommend revoking or suspending the registration of any person registered for activities above, if it is determined that:

- Such registrant is not a bona fide manufacturer, or a purchaser reselling direct to manufacturers or exporters.
- Such registrant is for some other reason not eligible under these regulations to retain a Certificate of Registry.
- Revocation or suspension is necessary to protect the revenue or the registrant.
- Such registrant has used this registration to avoid the payment of any tax imposed by Chapter 32 of the Code, or to postpone or interfere in any manner with the collection of such tax.
- For A, B, C, D, E, F, I and Q registrants, the registrant failed to comply with the requirement of paragraph (c) of [Treas. Reg. 48.4221\(a\)-1](#), relating to the

evidence required to support tax-free sales.

**Note:** If any registrant fails to follow corrective actions for Notice CP 241, then the excise examiner is authorized to recommend revoking or suspending the registration. Refer to IRM 4.24.24.5.2, Notice CP 241 Procedures, for more information.

(2) For G registrants, the excise examiner may recommend revoking or suspending a registration if it is determined the registrant failed to meet the activity or satisfactory tax history test.

(3) For V registrants, the excise examiner may recommend revoking or suspending a registration, if it is determined the registrant failed to comply with [Treas. Reg. 52.4682-5\(d\) and \(e\)](#).

#### **4.24.2.5 (08-31-2021) Bonding**

(1) Bonding applies to applications/registrations under [IRC 4101](#). Bonding does not apply to applications under [IRC 4222](#), [IRC 4662](#), and [IRC 4682](#).

#### **4.24.2.7.1 (08-31-2021) Procedures for Changes in Ownership**

(1) For registrants under IRC 4101, [IRC 4101\(a\)\(5\)](#), discusses reregistration in the event of change in ownership. Under regulations prescribed by the Secretary, a person (other than a corporation the stock of which is regularly traded on an established securities market) shall be required to reregister under this section if after a transaction (or series of related transactions) more than 50 percent of ownership interests in, or assets of, such person are held by persons other than persons (or persons related thereto) who held more than 50 percent of such interests or assets before the transaction (or series of related transactions). This will require a new Form 637 be filed.

(2) Registrants under [IRC 4222](#), [IRC 4662](#) and [IRC 4682](#), must notify the IRS within 10 days if any of the information submitted with an application changes.



**Attachment B Interim Guidance: SBSE-Part 04-0322-0012**

**The following changes are hereby effective 03/01/2022 for IRM 4.24.23.**

**4.24.23.1.1**

**(08-25-2021)**

**Background**

(1) The Internal Revenue Code (IRC) requires each person who engages in certain activities subject to federal excise tax (FET) to be registered by the IRS as a taxpayer who engages in these activities. The taxpayer must register with the IRS before undertaking the activity. In other situations, a person must register with the IRS as a taxpayer who conducts certain activities to receive an excise tax benefit that may come with such activity, such as, buying or selling an article tax-free or filing a claim for refund or credit. The taxpayer must use [Form 637](#), Application for Registration (For Certain Excise Tax Activities), to apply for registration under [IRC 4101](#), Registration and bond (related to certain fuel taxes and credits), [IRC 4222](#), Registration (related to [IRC 4221](#) tax-free sales), [IRC 4662](#), Definitions and special rules (related to certain tax-free sales of intermediate hydrocarbon streams or tax-free inventory exchanges) or [IRC 4682](#), Definitions and special rules (relating to ozone-depleting chemicals), for the specified activity.

(2) Form 637 includes a listing of activities for which registration is required or allowed. Refer to the tables found in new IRM 4.24.2.3, Introduction to Form 637, Excise Tax Application for Registration (for Certain Excise Tax Activities, Applications under IRC 4101, and IRM 4.24.2.4, Applications Other than Under IRC 4101, that list all applicable activity letters.

**4.24.23.1.2**

**(08-25-2021)**

**Authority**

(1) Form 637 registrations are processed under the following authorities:

- [IRC 4101](#) - Registration and bond with respect to the tax imposed by IRC 4041(a)(1) or IRC 4081, every person producing or importing biodiesel (as defined in [IRC 40A\(d\)\(1\)](#)), or alcohol (as defined in [IRC 6426\(b\)\(4\)\(A\)](#)) and every person producing second generation biofuel (as defined in [IRC 40\(b\)\(6\)\(E\)](#)).
- [Treas. Reg. 48.4082-5](#) - Registration relating to diesel fuel or kerosene removed, entered, or sold in Alaska for ultimate sale or use in an exempt area of Alaska.
- [IRC 4222](#) - Registration for certain tax-free sales under [IRC 4221](#).

- [IRC 4662\(b\)\(10\)\(C\)](#) – Registrations for intermediate hydrocarbon streams containing one or more organic taxable chemicals.
- [IRC 4662\(c\)\(2\)\(B\)](#) – Registrations for inventory exchanges of taxable chemicals.
- [Treas. Reg. 52.4682-5\(d\)](#) - Exports of ozone-depleting chemicals (ODC's).

(6) This section is tailored for the operational roles, responsibilities, and procedures for Form 637 registrations and SATs. Refer to IRM 4.24.2 for a general overview of Form 637 Registrations, including applications under [IRC 4101](#), [IRC 4222](#), [IRC 4662](#), and [IRC 4682](#), as well as for general guidance. Refer to IRM 4.24.24, Administrative Procedures for Initial Applications and Case Reviews, for guidance regarding Form 637 initial applications and case reviews.

#### **4.24.23.7.2**

**(08-25-2021)**

#### **Excise Examiner Responsibilities and Procedures**

(3) All Form 637 IMS case files must include documentation for the appropriate registration tests for each activity letter for which the applicant applied and/or for which the registrant is registered. Refer to IRM 4.24.2.3.1, Registration Tests for IRC 4101 Activities, and/or IRM 4.24.2.4.1, Registration Tests for Activities Other Than Under IRC 4101, for more detailed guidance about registration tests.

(6) The excise examiner will explain to the new registrant:

- The purpose of the registration and how to use it.
- The requirement to comply with the terms and conditions of registration described in Pub 5039.

**Note:** Noncompliance may result in revocation or suspension of the registration. Refer to IRM 4.24.2.3.3, Mandatory Revocation or Suspension Rules (IRC 4101 activities), and IRM 4.24.2.4.3, Mandatory Revocation or Suspension Rules (IRC 4222, IRC 4662, and IRC 4682 activities), for more detailed guidance.

**4.24.23.7.5**  
**(08-25-2021)**

**Excise Group Procedures -Compliance Reviews**

- (1) The Chief, Estate & Gift/Excise Tax, is responsible for ensuring the registrant is:
- a. Using the registration properly.
  - b. Meeting all the applicable registration tests.

**Note:** Refer to IRM 4.24.2.3.1, Registration Tests for IRC 4101 Activities, and IRM 4.24.2.4.1, Registration Tests for Activities Other Than Under IRC 4101, for more information.

- c. Complying with the terms and conditions of the registration.
- (2) Terms and conditions for registrants may be found at:
- [Treas. Reg. 48.4101-1\(h\)](#), Taxable fuel; registration, for registrants for activities governed by [IRC 4101](#).
  - [Treas. Reg. 48.4222\(a\)-1](#), [Treas. Reg. 48.4222\(b\)-1](#), and [Treas. Reg. 48.4222-\(c\)-1](#), Tax-free sale of articles to be used for or resold for further manufacture, for registrants for activities that are governed by [IRC 4222](#).
  - [IRC 4662\(b\)\(10\)\(C\)](#) – Registrations for intermediate hydrocarbon streams containing one or more organic taxable chemicals.
  - [IRC 4662\(c\)\(2\)\(B\)](#) – Registrations for inventory exchanges of taxable chemicals.
  - [Treas. Reg. 52.4682-5\(d\)](#) for activities that are governed under IRC 4681 relating to exports of ODCs.

**4.24.23.8**  
**(08-25-2021)**

**Procedures Relating to Approvals and Continuations of Registrations**

- (1) An applicant for registration should be approved if the excise examiner determines the applicant:
- a. Meets the applicable registration tests for the activity for which applied. Refer to IRM 4.24.2.3.1, Registration Tests for IRC 4101 Activities, and/or IRM 4.24.2.4.1, Registration Tests for Activities Other than Under IRC 4101, for more detailed guidance about registration tests.

**4.24.23.11.10**

**(08-25-2021)**

**Form 13499-C 637 Recommendation**

(1) Form 13499-C is a summary sheet that documents the following:

- Recommendation and letter to be issued.
- Summary of the registration tests performed. Refer to IRM 4.24.2.3.1, Registration Tests for IRC 4101 Activities, and IRM 4.24.2.4.1, Registration Tests for Activities Other than Under IRC 4101, for more detailed guidance.
- Reason for the recommendation.
- Any follow up actions required.

## Attachment C Interim Guidance: SBSE-Part 04-0322-0012

The following changes are hereby effective 03/01/2022 for IRM 4.24.24.

### 4.24.24.1.1 (08-25-2021) Background

(1) The Internal Revenue Code (IRC) requires each person who engages in certain activities subject to federal excise tax (FET) to be registered by the IRS as a taxpayer who engages in these activities. The taxpayer must register with the IRS before undertaking the activity. In other situations, a person must register with the IRS as a taxpayer who conducts certain activities to receive an excise tax benefit that may come with such activity, such as, buying or selling an article tax-free or filing a claim for refund or credit. The taxpayer must use [Form 637](#), Application for Registration (For Certain Excise Tax Activities), to apply for registration under [IRC 4101](#), Registration and bond (related to certain fuel taxes and credits), [IRC 4222](#), Registration (related to [IRC 4221](#) tax-free sales), [IRC 4662](#), Definitions and special rules (related to certain tax-free sales of intermediate hydrocarbon streams or tax-free inventory exchanges) or [IRC 4682](#), Definitions, and special rules (related to ozone-depleting chemicals), for the specified activity.

(2) Form 637 includes a listing of activities for which registration is required or allowed. Refer to the tables found in new IRM 4.24.2.3, Applications under IRC 4101, and IRM 4.24.2.4, Applications Other than under IRC 4101, that list all applicable activity letters.

### 4.24.24.1.2 (08-25-2021) Authority

(1) Form 637 registrations are processed under the following authorities:

- [IRC 4101](#) - Registration and bond with respect to the tax imposed by IRC 4041(a)(1) or IRC 4081, every person producing or importing biodiesel (as defined in [IRC 40A\(d\)\(1\)](#)) or alcohol (as defined in [IRC 6426\(b\)\(4\)\(A\)](#)) and every person producing second generation biofuel (as defined in [IRC 40\(b\)\(6\)\(E\)](#)).
- [Treas. Reg. 48.4082-5](#) - Registration relating to diesel fuel or kerosene removed, entered, or sold in Alaska for ultimate sale or use in an exempt

area of Alaska.

- [IRC 4222](#) - Registration for certain tax-free sales under [IRC 4221](#).
- [IRC 4662\(b\)\(10\)\(C\)](#) – Registrations for intermediate hydrocarbon streams containing one or more organic taxable chemicals.
- [IRC 4662\(c\)\(2\)\(B\)](#) – Registrations for inventory exchanges of taxable chemicals.
- [Treas. Reg. 52.4682-5\(d\)](#) - Exports of ozone-depleting chemicals (ODC's).

(4) This section is tailored for the administrative procedures for Form 637 initial applications and case reviews. Refer to IRM 4.24.2 for a general overview of Form 637 Registrations, including applications under [IRC 4101](#), [IRC 4222](#), [IRC 4662](#), and [IRC 4682](#), as well as for general guidance. Refer to IRM 4.24.23, Operational Procedures and Responsibilities for Form 637 Registrations and Secure Airport Terminals (SAT), for information about the operational roles, responsibilities and procedures for Form 637 Registrations and SATs.

#### **4.24.24.1.5**

**(08-25-2021)**

#### **Terms and Definitions**

(1) Below are definitions for terms frequently used throughout this section:

Term	Definition
Applicant	A person that has applied for registration on Form 637.
Form 637	Form 637, Application for Registration (For Certain Excise Tax Activities), is used to apply for excise tax registration for activities under IRC 4101, IRC 4222, IRC 4662, and IRC 4682.

#### **4.24.24.1.7**

**(08-25-2021)**

#### **Related Resources**

(1) Form 637 registrations are processed under the following authorities:

- [IRC 4101](#) - Registration and bond with respect to the tax imposed by IRC 4041(a)(1) or IRC 4081.
- [Treas. Reg. 48.4082-5](#) - Registration relating to diesel fuel or kerosene removed, entered or sold in Alaska for ultimate sale or use in an exempt area of Alaska.

- [IRC 4222](#) - Registration for certain tax-free sales under [IRC 4221](#).
- [IRC 4662\(b\)\(10\)\(C\)](#) – Registrations for intermediate hydrocarbon streams containing one or more organic taxable chemicals.
- [IRC 4662\(c\)\(2\)\(B\)](#) – Registrations for inventory exchanges of taxable chemicals.
- [Treas. Reg. 52.4682-5\(d\)](#) - Exports of ozone-depleting chemicals (ODC's).