

**Registration for Tax-Free Transactions
 Under Chapters 31 and 32 of the Internal Revenue Code**
 (This Application Should Also Be Used by Producers and Importers of
 Gasoline and Reduced Rate Producers of Gasohol)

No.
 OMB No. 1545-0014

Please type or print	Name of individual, corporation, partnership, association, etc.	Social Security or Employer Identification Number
	Name under which business is operated	Telephone number
	Business address (number and street)	Will you be required to file Form 720? <input type="checkbox"/> Yes <input type="checkbox"/> No
	City, state, and ZIP code	File this application in duplicate with your District Director of Internal Revenue.

Application is hereby made for a Certificate of Registry in the name(s) indicated above.
 The applicant is a:

- | | | | | | |
|---------------------------------------|--|-----------------------------------|-------------------------------------|--|---------------------------|
| <input type="checkbox"/> Manufacturer | <input type="checkbox"/> Producer | <input type="checkbox"/> Importer | <input type="checkbox"/> Wholesaler | <input type="checkbox"/> Jobber | } Specify type of product |
| <input type="checkbox"/> Retailer | <input type="checkbox"/> Other (specify) ▶ | | | <input type="checkbox"/> Selling or
<input type="checkbox"/> Buying | |

The applicant affirms that use of articles bought or sold tax free or at a reduced tax rate is to be for the purpose specified in applicable provisions of law and regulations and understands that misuse of this certificate will lead to its revocation and/or the penalties provided by law.

See item 2 on page 2 and check the applicable letter(s). I qualify as:

- a b c d e f h i j k n p q r and/or other (specify) ▶

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct, and complete.

Signature ▶ _____ Title ▶ _____ Date ▶ _____

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. If you want to register for tax-free or reduced-tax-rate transactions, you are required to give us this information.
District Director's Validation.—A Certificate of Registry for the above applicant is approved and issued under the number shown.

..... By Date

District Director of Internal Revenue

Instructions

(Section references are to the Internal Revenue Code.)

1. Purpose of form.—Use this form to register for certain sales under sections 4052, 4053, 4064(b)(1)(C), 4083, and 4221. To make these sales, the manufacturer, first purchaser, and second purchaser (including consumer) may be required to register. Persons subject to tax under section 4081 (gasoline) must register before incurring any excise tax liability.

2. Who may register.—Any person who qualifies as a:

- a. Manufacturer of articles,
- b. Buyer purchasing articles (other than tires) for use in further manufacture or for resale to a buyer for such use,
- c. Buyer purchasing highway-type tires over 40 pounds for use on or in connection with the sale of another article the buyer manufactures. (This applies only if the buyer sells the other article (taxable or nontaxable) for any of the tax-free purposes indicated in section 4221 except for use, or for resale for use, in further manufacture),
- d. Buyer with a place of business in the United States purchasing articles for export or for resale to a second purchaser for export,
- e. Buyer purchasing articles for use as supplies for vessels or aircraft,
- f. Nonprofit educational organization,
- h. Buyer purchasing gasoline for nonfuel purposes as a material to be used in the manufacture of another article,
- i. Buyer purchasing highway-type tires over 40 pounds, for use on an intercity, local, or school bus,

Note: *Buyers purchasing tires for use in the manufacture of bus chassis or bodies are entitled to a credit or refund of the excise tax on tires when the chassis or bodies are sold.*

j. Producer of gasoline (including a wholesale distributor and a person who purchases for distribution to 10 or more retail stations) who purchases gasoline for resale, (including for resale for use in noncommercial aviation) and certain pipeline common carriers who purchase tax-free gasoline to replace gasoline lost in transit,

k. State or local government,

n. Producer of gasohol who purchases gasoline at a reduced rate,

Note: *Alcohol fuel credits on income tax returns must be reduced by any benefit provided by tax-free sales.*

p. Manufacturer or purchaser making tax-free sales (under section 4064(b)(1)(C)) of emergency vehicles, if the transaction involves the gas guzzler tax,

q. Retailer and other dealer selling heavy trucks and trailers, or

r. Lessor purchasing vehicles for resale.

3. Prior registration.—If a District Director has issued you a Certificate of Registry that is still in effect for a category of tax-free sales, you need not register again unless notified to do so. However, you must register again to qualify for another category of sales.

4. Exceptions to registration requirements.—

- a. The District of Columbia, a state, or its political subdivision purchasing articles directly from the manufacturer for its exclusive use may register but is not required to do so.*

b. In sales for export or for resale for export when the first or second purchaser is located in a foreign country or a possession of the United States, the purchaser is not required to register.*

c. In sales for use as supplies for vessels or aircraft when prescribed exemption certificates are furnished to the manufacturer by the purchaser, registration is not required.*

d. The registration requirements do not apply to purchases and sales by the United States.

5. How to register.—File Form 637 in duplicate. If IRS accepts the application, the District Director will validate the original and return it to you as your Certificate of Registry.

6. Where to register.—File Form 637 with the District Director of Internal Revenue for the district in which your principal place of business is located. If you have no principal place of business in the United States, file with the Internal Revenue Service, Foreign Operations District, Washington, DC 20225.

7. Additional information to be submitted by buyers.—In addition to the information on the application, buyers should submit information showing the types of tax-free purchases they intend to make. This information should include:

a. For a buyer purchasing for resale, the types of products and the reason for resale.

b. For a buyer that is a nonprofit educational organization (other than a school activity of a church), the date of the determination letter holding it to be exempt from Federal income tax.

*Tax-free sales in such cases must be made according to the procedure provided under applicable regulations.

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 District Director of Internal Revenue

Instructions (Continued)

- c. For a buyer purchasing supplies for vessels or aircraft:
- (1) Name of vessel or make, model, and serial number of aircraft,
 - (2) Type of business engaged in with the vessel or aircraft, and
 - (3) Name of country in which civil aircraft is registered.
- d. For a buyer purchasing for further manufacture, the articles purchased for this purpose and the end product.

8. Producers or importers of gasoline.—Every producer or importer of gasoline subject to tax under section 4081 must apply for registry on Form 637 as required by section 4101.

The application must contain, in addition to the information required on Form 637, the following information:

- a. A statement whether the applicant is a refiner, compounder, blender, or actual producer of gasoline; an importer of gasoline; a dealer selling exclusively to producers of gasoline; or a wholesale distributor of gasoline,
- b. A description of the equipment and facilities maintained for the production of gasoline,
- c. A description of the equipment and methods actually employed in such production,
- d. The ingredients or materials used,
- e. For refiners, compounders, blenders, or actual producers of gasoline, the percentage of total sales of gasoline expected to be from sales, if any, of gasoline produced,

- f. For wholesale distributors of gasoline, a description of the storage facilities maintained by the distributors, and the percentage of total sales of gasoline expected to be from bulk sales of gasoline, and
- g. For pipeline common carriers of gasoline, a description of the pipeline equipment, terminal points, and storage facilities.

9. Definitions.—

- a. *Articles.*—All references to "articles" are to those taxable under Chapter 31 or 32 of the Code.
- b. *Manufacturer.*—This term includes a producer or importer of an article.
- c. *Retailers and other dealers.*—Means the seller who makes the first retail sale after manufacture, production, or importation.
- d. *Export.*—Includes shipment to a possession of the United States.
- e. *Supplies for vessels or aircraft.*—Means fuel supplies, ships' stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation; vessels employed in the fisheries or whaling business; or vessels actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions. The term "vessels" includes civil aircraft employed in foreign trade or trade between the United States and any of its possessions. The term "vessels of war of the United States or of any foreign nation" includes aircraft owned by the

United States or by any foreign nation and constituting a part of the armed forces. In the case of civil aircraft registered in a foreign country, that country must allow a substantially similar exemption for civil aircraft registered in the United States.

f. Nonprofit educational organization.— Means an organization exempt from income tax under section 501(a) that meets the following tests:

- (1) Its main function is formal instruction.
- (2) It has a regular faculty and curriculum.
- (3) It has a regularly enrolled body of students who attend the place where the instruction normally occurs.

A nonprofit educational organization also includes a school operated by a church or other organization described in section 501(c)(3) that meets the above tests.

g. Use in further manufacture.—An article is treated as sold for use in further manufacture if the article is sold for the purchaser's use as material in the manufacture or production of, or as a component part of, another article (taxable under Chapter 31 or 32) to be manufactured or produced.

10. Use of registration.—Use of the registry number and the evidence and records required to substantiate tax-free or reduced-tax-rate sales and purchases must be in accordance with applicable regulations.

When tax-free sales for exempt purposes are regularly made to a buyer, one exemption certificate can be used to cover all orders for a specified period of up to 12 calendar quarters.