

## Application for Registration (For Certain Excise Tax Activities)

For Paperwork Reduction Act Notice, see the instructions.

**Part I Identification of Applicant**

<b>Please type or print</b>	Name of individual, corporation, partnership, association, etc.	Employer identification number ⋮
	Business name, if different from above	Telephone number (    )
	Mailing address (number and street, or P.O. Box No.) (see instructions)	Room or suite number
	City, state, and ZIP code	

- a Will you be required to file Form 720, Quarterly Federal Excise Tax Return? . . . . .  Yes     No
- b Have you previously applied to be registered in any district? . . . . .  Yes     No
- c Have you had a Certificate of Registry or a letter of registration revoked in any district? . . . . .  Yes     No
- d If you listed a P.O. Box as your mailing address, or if your street address is different from your mailing address, list your street address ► .....

**Part II Activities.** (Enter the letter and the activity from the chart on pages 4–6 of the instructions for each activity to which this application applies.)

Letter	Activity

**Part III Description of Business Activities.** You must provide the general information and the additional information for each activity that you listed in Part II. See instructions. (Attach additional sheets of paper if necessary.)

Under the 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. I understand that any false statements will automatically revoke an approved registration.

Signature ► \_\_\_\_\_ Title ► \_\_\_\_\_ Date ► \_\_\_\_\_

(Please type or print name below your signature.) \_\_\_\_\_

## Call The IRS With Your Tax Question

If the instructions to the tax forms and our free tax publications have not answered your question or you need to know the address of your district director, please call us TOLL FREE. "Toll Free" is a telephone call for which you pay only local charges. This service is available Monday through Friday during regular business hours.

**CHOOSING THE RIGHT NUMBER:** Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial 1-800 when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial 1-800 before calling the toll-free number.

**BEFORE YOU CALL:** Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates;
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another); and
3. The name of any IRS publication or other source of information that you used to look for the answer.

**BEFORE YOU HANG UP:** If you do not fully understand the answer you receive or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully and in the most helpful manner.

By law, you are responsible for paying your fair share of Federal tax. If we make an error in answering your question, you are still responsible for paying the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

**ALABAMA**  
1-800-829-1040

**ALASKA**  
Anchorage, 561-7484  
Elsewhere, 1-800-829-1040

**ARIZONA**  
Phoenix, 640-3900  
Elsewhere, 1-800-829-1040

**ARKANSAS**  
1-800-829-1040

**CALIFORNIA**  
Oakland, 839-1040  
Elsewhere, 1-800-829-1040

**COLORADO**  
Denver, 825-7041  
Elsewhere, 1-800-829-1040

**CONNECTICUT**  
1-800-829-1040

**DELAWARE**  
1-800-829-1040

**DISTRICT of COLUMBIA**  
1-800-829-1040

**FLORIDA**  
Jacksonville, 354-1760  
Elsewhere, 1-800-829-1040

**GEORGIA**  
Atlanta, 522-0050  
Elsewhere, 1-800-829-1040

**HAWAII**  
Oahu, 541-1040  
Elsewhere, 1-800-829-1040

**IDAHO**  
1-800-829-1040

**ILLINOIS**  
Chicago, 435-1040  
In area code 708,  
1-312-435-1040  
Elsewhere, 1-800-829-1040

**INDIANA**  
Indianapolis, 226-5477  
Elsewhere, 1-800-829-1040

**IOWA**  
Des Moines, 283-0523  
Elsewhere, 1-800-829-1040

**KANSAS**  
1-800-829-1040

**KENTUCKY**  
1-800-829-1040

**LOUISIANA**  
1-800-829-1040

**MAINE**  
1-800-829-1040

**MARYLAND**  
Baltimore, 962-2590  
Elsewhere, 1-800-829-1040

**MASSACHUSETTS**  
Boston, 536-1040  
Elsewhere, 1-800-829-1040

**MICHIGAN**  
Detroit, 237-0800  
Elsewhere, 1-800-829-1040

**MINNESOTA**  
Minneapolis, 644-7515  
St. Paul, 644-7515  
Elsewhere, 1-800-829-1040

**MISSISSIPPI**  
1-800-829-1040

**MISSOURI**  
St. Louis, 342-1040  
Elsewhere, 1-800-829-1040

**MONTANA**  
1-800-829-1040

**NEBRASKA**  
Omaha, 422-1500  
Elsewhere, 1-800-829-1040

**NEVADA**  
1-800-829-1040

**NEW HAMPSHIRE**  
1-800-829-1040

**NEW JERSEY**  
1-800-829-1040

**NEW MEXICO**  
1-800-829-1040

**NEW YORK**  
Bronx, 488-9150  
Brooklyn, 488-9150  
Buffalo, 685-5432  
Manhattan, 732-0100  
Nassau, 222-1131  
Queens, 488-9150  
Staten Island, 488-9150  
Suffolk, 724-5000  
Elsewhere, 1-800-829-1040

**NORTH CAROLINA**  
1-800-829-1040

**NORTH DAKOTA**  
1-800-829-1040

**OHIO**  
Cincinnati, 621-6281  
Cleveland, 522-3000  
Elsewhere, 1-800-829-1040

**OKLAHOMA**  
1-800-829-1040

**OREGON**  
Portland, 221-3960  
Elsewhere, 1-800-829-1040

**PENNSYLVANIA**  
Philadelphia, 574-9900  
Pittsburgh, 281-0112  
Elsewhere, 1-800-829-1040

**PUERTO RICO**  
San Juan Metro Area,  
766-5040  
Elsewhere, 1-800-829-1040

**RHODE ISLAND**  
1-800-829-1040

**SOUTH CAROLINA**  
1-800-829-1040

**SOUTH DAKOTA**  
1-800-829-1040

**TENNESSEE**  
Nashville, 834-9005  
Elsewhere, 1-800-829-1040

**TEXAS**  
Dallas, 742-2440  
Houston, 541-0440  
Elsewhere, 1-800-829-1040

**UTAH**  
1-800-829-1040

**VERMONT**  
1-800-829-1040

**VIRGINIA**  
Richmond, 649-2361  
Elsewhere, 1-800-829-1040

**WASHINGTON**  
Seattle, 442-1040  
Elsewhere, 1-800-829-1040

**WEST VIRGINIA**  
1-800-829-1040

**WISCONSIN**  
Milwaukee, 271-3780  
Elsewhere, 1-800-829-1040

**WYOMING**  
1-800-829-1040

### Phone Help for Hearing Impaired People with TDD Equipment

All areas in the United States, including Alaska, Hawaii, Virgin Islands, and Puerto Rico  
1-800-829-4059

### Hours of Operation for the Hearing Impaired:

8:00 A.M. to 6:30 P.M.  
EST (Jan. 1–April 2)

9:00 A.M. to 7:30 P.M.  
EDT (April 3–April 15)

9:00 A.M. to 5:30 P.M.  
EDT (April 16–Oct. 29)

8:00 A.M. to 4:30 P.M.  
EST (Oct. 30–Dec. 31)

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	8 hr., 37 min.
<b>Learning about the law or the form</b> . . . . .	18 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0014), Washington, DC 20503. **DO NOT** send this tax form to either of these offices. Instead, see **Where To Apply** below.

## Change To Note

Form 637 is now a one-page application, replacing the two-part 5" x 8" card. If your application is approved, the district director will issue a letter of registration.

## General Instructions

### Purpose of Form

Use Form 637 to apply for registration for certain excise tax activities under Chapters 31, 32, and 38 of the Internal Revenue Code. See the chart on pages 4-6 for the list of activities. Each business unit that has, or is required to have, a separate employer identification number is treated as a separate person that must apply for registration.

### Diesel Fuel Ultimate Vendors

Diesel fuel ultimate vendors must register with the IRS before filing claims for refunds or credits of the tax on undyed diesel fuel. Diesel fuel ultimate vendors are persons who sell undyed diesel fuel to a buyer for use on the buyer's farm for farming purposes or to a state or local government for its exclusive use. Diesel fuel ultimate vendors need not register in order to purchase or sell diesel fuel. Registration is required for the purpose of filing claims only. See **General Information For All Applicants** below.

Diesel fuel producers (previous registration category "U") who are registered as of December 31, 1993, will be considered **registered ultimate vendors** until December 31, 1994, unless their registration is revoked by the IRS. Category "U" registrants need not reapply for registration as a diesel fuel ultimate vendor at this time. The IRS will contact category "U" registrants regarding their registration status.

### How To Apply

Complete Form 637 and submit it with the required additional information described on the chart on pages 4-6. Your application will be reviewed by the IRS for accuracy and completeness. You must send in all of the required information or the processing of your application will be delayed. The review may include inspection of your premises during normal business hours without advance notice.

If your application is approved, the district director will issue a letter of registration. The letter will include the activities you are registered for, the effective date of the registration, and your registration number. A copy of Form 637 is not a letter of registration.

If your application is denied, you will be notified in writing by the district director that the application has been denied and the basis for the denial.

### Where To Apply

You **must** file Form 637 with the District Director of Internal Revenue for the district in which your books and records and principal place of business are located. If you cannot determine the district where you should file or you do not know the address of your district director, call your local IRS office at the number included on page 2 of these instructions. **Do not file this form with your Internal Revenue Service Center.** If you have no principal place of business in the United States, file with the IRS, Office of Assistant Commissioner (International), 950 L'Enfant Plaza South, SW, Attention: IN:C:E, Washington, DC 20024.

### Changes in Registration

If a district director has issued you a Certificate of Registry or a letter of registration that is still in effect for an activity, you need not register again for that activity unless notified to do so. However, to apply for another activity or to cancel a registration, you must contact the district in which you are registered.

You must notify the district director within 10 days if any information submitted with an application changes. This includes, but is not limited to, address changes, changes in ownership, and changes in business activities. A registrant may not sell, lease, or otherwise allow another person to use its registration number.

## Specific Instructions

### Part I

If the mailing address you provide is different from the street address of your business, provide the street address in item **d**. If you have multiple addresses, provide the primary address. If you do not provide this address, the review of your application will be delayed and your application may be denied.

### Part II

#### Activities

Enter the letter and the activity from the chart on pages 4-6 for the activities for which you are applying to be registered. You may apply to register for more than one activity on this form.

### Part III

#### Information To Be Submitted With Application

You must provide the **General Information For All Applicants** and the **Additional Information by Activity** for the activities for which you are applying to be registered. Fuel applicants (letters **H, M, R, S, T, W, X,** and **Y**) must also provide the **General Information for Fuel Applicants**. If any of the questions do not apply to you, explain why. If the requested information is not attached, it will delay the processing of the application. Attach additional sheets of paper if necessary.

#### General Information For All Applicants

1. Describe your business and the length of time you have been in business.
2. List any other business entities to which you are related and the percentage of ownership or other arrangements of the relationship.
3. List all addresses of current business operations.
4. List the address where your books and records are maintained.
5. List the name and address of all corporate officers, owners, or partners of the applicant.
6. List the name of a person we can contact if we have questions about this application.

#### General Information For Fuel Applicants (letters **H, M, R, S, T, W, X,** and **Y**)

1. Attach a current financial statement, a copy of your last Federal income tax return, or other evidence that reflects financial responsibility.
2. Describe any changes in your ownership or changes of controlling stock ownership in the past 2 years.
3. List and explain any wrongful acts for which you or any related person (as described in Regulations section 48.4101-3T(b)(5)) has been penalized. A person has been penalized for a wrongful act if the person has:

a. Been assessed any penalty under chapter 68 of the Internal Revenue Code (or similar provision of the law of any state or the District of Columbia) for fraudulently failing to file any return or pay any tax, and the penalty has not been wholly abated, refunded, or credited;

b. Been assessed any penalty under chapter 68 of the Internal Revenue Code, and the district director determines that the conduct resulting in the penalty is part of a consistent pattern of failing to deposit,

pay, or pay over a substantial amount of tax, and the penalty has not been wholly abated, refunded, or credited;

c. Been convicted of a crime under chapter 75 of the Internal Revenue Code (or similar provision of the law of any state or the District of Columbia), or of conspiracy to commit such a crime, and the conviction has not been wholly reversed by a court of competent jurisdiction;

d. Been convicted, under the laws of the United States, any state, or the District of

Columbia, of a felony for which an element of the offense is theft, fraud, or the making of false statements, and the conviction has not been wholly reversed by a court of competent jurisdiction;

e. Been assessed any tax under section 4103 (willful failure to pay the tax imposed by section 4081 or 4091) and the tax has not been wholly abated, refunded, or credited; or

f. Had its registration under section 4101 or 4222 revoked.

Activity	Additional Information Required
<p><b>A</b> Manufacturer of gas guzzler emergency vehicles, sport fishing equipment, bows and arrows, taxable tires, or vaccines.</p>	<ol style="list-style-type: none"> <li>1. List all articles manufactured. Include advertising brochures, if available.</li> <li>2. List the types of organizations or businesses (e.g., state or local government or school) to which you intend to sell articles tax free.</li> <li>3. Indicate the percentage of tax- free sales to total sales of manufactured articles you intend to sell for an average month.</li> </ol>
<p><b>B</b> Buyer of sport fishing equipment, gas guzzler vehicles, bows and arrows, or vaccines for further manufacture or for resale to a buyer for further manufacture.</p>	<ol style="list-style-type: none"> <li>1. List articles you intend to purchase for further manufacturing or for resale for use by the buyer for further manufacturing.</li> <li>2. List the types of businesses that articles will be sold to for use in further manufacturing, if applicable.</li> <li>3. List other types of sales of articles other than for further manufacturing.</li> </ol>
<p><b>C</b> Buyer of taxable tires for use on or in connection with the sale of another article the buyer manufactures and sells (1) for export, (2) to state and local governments, (3) to nonprofit educational organizations, or (4) as supplies for vessels or aircraft.</p>	<ol style="list-style-type: none"> <li>1. List the size and weight of tires being bought.</li> <li>2. List the articles manufactured on which the tires will be used or in connection with which the tires will be sold.</li> <li>3. List the types of exempt sales you intend to make of manufactured articles that are listed to the left under letter C.</li> </ol>
<p><b>D</b> Buyer with a place of business in the United States purchasing vaccines, gas guzzler vehicles, tires, sport fishing equipment, bows and arrows, or luxury passenger vehicles for export or for resale to a second purchaser for export.</p>	<ol style="list-style-type: none"> <li>1. List the articles you intend to buy for export or resale to others for export.</li> <li>2. List the types of businesses to which you intend to sell articles for export.</li> </ol>
<p><b>F</b> Nonprofit educational organization, other than a public school, buying tires, trucks, sport fishing equipment, bows and arrows, or aviation gasoline for its exclusive use.</p>	<ol style="list-style-type: none"> <li>1. Provide a general description of the type of educational facility, including faculty, curriculum, and student body.</li> <li>2. Provide a copy of the IRS determination letter granting exemption from Federal income tax.</li> <li>3. List products subject to Federal excise tax bought for the exclusive use of the organization.</li> <li>4. Describe how the products will be used in the operation of the organization.</li> <li>5. List activities (other than educational) conducted by the organization.</li> </ol>
<p><b>G</b> 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).</p>	<ol style="list-style-type: none"> <li>1. List the taxable chemicals you exchange. List the intermediate hydrocarbon streams you sell or buy.</li> <li>2. Describe your processing plants, products produced, handling and storage facilities, and processes involving hydrocarbon streams, if applicable.</li> </ol>
<p><b>H</b> Importer, producer, or wholesale distributor of aviation fuel other than gasoline.</p>	<ol style="list-style-type: none"> <li>1. List the total number of sales of aviation fuel and total volume of these sales during the last 12 months.</li> <li>2. List the number of sales of aviation fuel during the last 12 months to producers, retailers, or bulk purchasers and the total volume of these sales.</li> <li>3. List the percentage of total sales for nontaxable purposes.</li> </ol>

Activity	Additional Information Required
<b>H</b> Importer, producer, or wholesale distributor of aviation fuel other than gasoline. (continued)	<ol style="list-style-type: none"> <li>4. Describe or list the types of customers who purchase aviation fuel products from you.</li> <li>5. List the locations of all retail outlets you own or operate. Describe the retail operations and their storage capacities.</li> <li>6. Indicate whether you consign aviation fuel or handle any aviation fuel to which you do not hold the title. If either of these situations applies, include a brief statement describing the arrangement.</li> </ol>
<b>I</b> Buyer (other than those under "F" or "K") of taxable tires for use on an intercity, local, or school bus.	<ol style="list-style-type: none"> <li>1. List types and weights of tires being purchased.</li> <li>2. Describe the types of buses on which the tires are used.</li> <li>3. Describe how the buses are used in the operation of the business.</li> </ol>
<b>K</b> Buyer purchasing trucks, gas guzzler emergency vehicles, tires, or sport fishing equipment for the exclusive use of a state or local government.	<ol style="list-style-type: none"> <li>1. Describe the government agency.</li> <li>2. List the products subject to Federal excise tax bought for the exclusive use of a state or local government.</li> </ol>
<b>M</b> Blender of gasoline outside the terminal.	<ol style="list-style-type: none"> <li>1. List the blend stocks and/or additives being bought for blending.</li> <li>2. Describe the business operation using the blend stocks and/or additives. If they are used for a nonfuel product, list the products produced.</li> <li>3. List the estimated percentage of the annual volume of blend stocks and/or additives bought as related to the total volume of finished blended gasoline.</li> </ol>
<b>Q</b> Seller or buyer of heavy trucks, truck bodies, and trailers including seller or buyer for resale or long-term lease.	<ol style="list-style-type: none"> <li>1. List the types of heavy trucks, truck bodies, and/or trailers you intend to sell.</li> <li>2. List the types of heavy trucks and/or trailers you intend to resell or lease for long term.</li> </ol>
<b>R</b> Operator of diesel-powered intercity or local buses.	<ol style="list-style-type: none"> <li>1. List the sizes and types of buses operated in your business, including seating capacity.</li> <li>2. Indicate the estimated monthly volume of diesel fuel used.</li> </ol>
<b>S</b> Terminal operator, refiner, enterer, throughputter, or industrial user of taxable fuel (gasoline or diesel fuel).	<ol style="list-style-type: none"> <li>1. Provide the estimated annual volume of gasoline or diesel fuel imported.</li> <li>2. List the locations and a description of your refineries, terminals (and other storage facilities), and pipelines.</li> <li>3. Provide the estimated annual percentage of gasoline or diesel fuel produced or imported.</li> <li>4. Describe any equipment or facilities used for gasoline or diesel fuel transfers or transport.</li> <li>5. List the names and addresses of any companies or persons that will be acting for the applicant as an agent or broker in importing, buying, selling, transporting, or disposing of gasoline or diesel fuel.</li> <li>6. Provide the estimated annual volume of gasoline or diesel fuel that is exchanged, traded, or disposed of in book transfers as related to total annual disposed volume.</li> <li>7. Describe the types of business entities and operations where the gasoline or diesel fuel is sold, traded, otherwise disposed of, or exchanged.</li> <li>8. List the estimated annual percentage of gasoline exchanged or disposed of in book transfers as related to the total annual volume of gasoline or diesel fuel handled.</li> <li>9. If you are a terminal operator who also buys and sells gasoline or diesel fuel, indicate the estimated annual percentage of gasoline or diesel fuel purchased and sold as related to the total volume of gasoline or diesel fuel handled.</li> <li>10. If you are a throughputter, list the locations of storage facilities and terminals where the business is conducted. Include a statement as to the type of business arrangement that provides the storage facilities.</li> </ol>
<b>T</b> Buyer of gasoline for blending into gasohol outside the terminal.	<ol style="list-style-type: none"> <li>1. List the type and proof of the alcohol bought and the estimated monthly volume bought.</li> <li>2. List the estimated monthly volume of gasohol produced.</li> <li>3. List the estimated monthly percentage of gasohol disposed of as related to the total monthly disposal of gasoline.</li> <li>4. Describe the gasohol blending process used.</li> </ol>

<b>Activity</b>	<b>Additional Information Required</b>
<b>T</b> Buyer of gasoline for blending into gasohol outside the terminal. <i>(continued)</i>	<ol style="list-style-type: none"> <li>5. Describe the types of business entities and operations where gasohol is disposed of or sold.</li> <li>6. List the suppliers who sell gasoline to you at a reduced rate of tax.</li> </ol>
<b>UV</b> Diesel fuel ultimate vendor.	You only have to provide the general information for all applicants. No additional information is required.
<b>V</b> Manufacturer, importer, or buyer of ozone-depleting chemicals (ODCs) for export.	<ol style="list-style-type: none"> <li>1. List the ODCs you import or manufacture for export.</li> <li>2. List the companies from which you buy ODCs for export.</li> <li>3. List the number of pounds for each type of ODC exported in this calendar year and an estimate for next calendar year.</li> <li>4. List your export locations.</li> <li>5. List your production allowance, consumption allowance, export allowance, and export percentage as set by the Environmental Protection Agency.</li> </ol>
<b>W</b> Operator of a diesel-powered train.	<ol style="list-style-type: none"> <li>1. Indicate the estimated monthly volume of diesel fuel used.</li> <li>2. List the number and types of diesel-powered highway vehicles you own and/or operate and describe the fueling arrangements for these vehicles.</li> </ol>
<b>X</b> Retailer of aviation gasoline.	<ol style="list-style-type: none"> <li>1. List the addresses and/or locations of the retail aviation gasoline outlets you operate.</li> <li>2. List the estimated monthly volume of aviation gasoline disposed of or sold.</li> <li>3. List the monthly percentage of aviation gasoline as related to the total monthly volume of all aviation fuel you handle.</li> <li>4. List the monthly percentage of the total volume of aviation gasoline that you estimate will normally be disposed of or sold tax free.</li> <li>5. Provide a list and description of the types of business entities to which you intend to provide or sell aviation gasoline tax free.</li> <li>6. List the types of disposals or sales of aviation gasoline that are not for aircraft use.</li> <li>7. If you maintain fuel storage facilities, list the location and capacity of each facility.</li> </ol>
<b>Y</b> Buyer of aviation fuel and aviation gasoline for use in commercial aviation.	<ol style="list-style-type: none"> <li>1. List the quantity, types, and gross take-off weights of all aircraft you own and/or operate. Include the countries of registration. Aircraft that you operate but that are owned by other persons should be clearly designated. Information should be included as to the operating arrangements.</li> <li>2. List the average monthly percentage of the total operating hours of each aircraft that is for the transportation of persons or property subject to other Federal excise taxes.</li> <li>3. If you maintain fuel storage facilities, list the location and capacity of each facility.</li> <li>4. If you sell, provide, or exchange fuels with other aircraft operating companies, list the names, addresses, and locations of these companies and describe the fueling agreements.</li> </ol>