

# Application for Registration (For Certain Excise Tax Activities)

For Privacy Act and Paperwork Reduction Act Notice, see page 5.

## 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., if mail is not delivered to street address)	Room or suite number
	City or town, state, and ZIP code	
	If you listed a P.O. Box above, or if your street address is different from your mailing address, list your street address (including city or town, state, and ZIP code)	

## Part II Activities. Enter the letter and a brief description of each activity for which you are applying for registration, from the chart on pages 3-4. Also, attach the **Additional Information Required** for each activity to which this application applies.

Letter	Activity Description

## Part III General Information

### Section A—For All Applicants

Answer all the questions below. Attach a separate sheet or sheets, as needed, to answer items **2b** through **7**. Identify each sheet with your name and employer identification number at the top, and write the number of the item to which each answer applies. If any questions do not apply to you, explain why.

- 1a** Are you or 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 Letter of Registration revoked by any district? . . . . .  **Yes**     **No**
- d** If you answered "Yes" to **b** or **c**, enter the name of the district office \_\_\_\_\_
  
- 2a** List the date your business started ► Month \_\_\_\_\_ Year \_\_\_\_\_
- b** Explain in detail your business activity.
  
- 3a** List any other business entities to which you are related.
- b** For each related business, indicate the percentage of ownership and how you are related (stock, partnership, etc.).
  
- 4** List all addresses of current business operations (include out-of-state or foreign operations, if applicable).
  
- 5** List the address where your books and records are kept.
  
- 6** List the names of all business owners, corporate officers, or partners.
  
- 7** List the name and phone number of a person whom we can contact about this application.

### Section B—For Fuel Applicants

If you are applying for fuel activities **H, M, R, S, T, W,** and **Y**, you must also provide the information in items **8** through **15** below and on page 2.

- 8** Attach a copy of your last Federal income tax return and other evidence that reflects financial responsibility such as your income statement, balance sheet, or bond rating.
  
- 9** Describe any changes in your ownership or changes of controlling stock ownership in the past 2 years. If none, enter "None."

Answer each question below by checking the "Yes" or "No" box. If you answer "Yes" to any of these questions, provide a full explanation. You can use the space below or attach an additional sheet(s).

Have you or any related person (see Regulations section 48.4101-1(b)(5)) been:

- 10 Assessed any penalty under chapter 68 of the Internal Revenue Code (or similar provision of the law of any state) for fraudulently failing to file any return or pay any tax, and the penalty has not been wholly abated, refunded, or credited? . . . . .  Yes  No
- 11 Assessed any penalty under chapter 68 of the Internal Revenue Code, and the penalty has not been wholly abated, refunded, or credited, 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? . . . . .  Yes  No
- 12 Convicted of a crime under chapter 75 of the Internal Revenue Code (or similar provision of the law of any state), or of conspiracy to commit such a crime, and the conviction has not been wholly reversed by a court of competent jurisdiction? . . . . .  Yes  No
- 13 Convicted, under the laws of the United States or any state, 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? . . . . .  Yes  No
- 14 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? . . . . .  Yes  No
- 15 Advised that your registration has been revoked? . . . . .  Yes  No

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.

Signature ►

Title ►

Date ►

(Please type or print name below your signature.)

Activity	Additional Information Required
<b>A</b> Manufacturer of gas guzzler emergency vehicles, sport fishing equipment, bows, arrow components, taxable tires, or vaccines.	<ol style="list-style-type: none"> <li>1. List all articles manufactured. Include advertising brochures, if available.</li> <li>2. List the organizations or businesses (e.g., state or local government or school) to which you intend to sell articles tax free.</li> <li>3. List the monthly volume of tax-free articles you intend to sell. Also, list the monthly volume of taxed articles you intend to sell.</li> </ol>
<b>B</b> Buyer of sport fishing equipment, gas guzzler vehicles, bows, arrow components, or vaccines for further manufacture or for resale to a buyer for further manufacture.	<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 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>
<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.	<ol style="list-style-type: none"> <li>1. List the size and weight of the 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 organizations or businesses with which you intend to have transactions of tax-exempt sales.</li> </ol>
<b>D</b> Buyer with a place of business in the United States purchasing vaccines, gas guzzler vehicles, tires, sport fishing equipment, bows, arrow components, or luxury passenger vehicles for export or for resale to a second purchaser for export.	<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 businesses to which you intend to sell articles for export.</li> </ol>
<b>F</b> Nonprofit educational organization, other than a public school, buying tires, trucks, sport fishing equipment, bows, or arrow components for its exclusive use.	<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>
<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).*	<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>
<b>H</b> Importer, producer, or wholesale distributor of aviation fuel other than gasoline.	<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 total sales for nontaxable purposes.</li> <li>4. List the customers who purchase aviation fuel from you.</li> <li>5. List the locations of all retail outlets you own or operate. Describe the retail operations and the storage capacities of each retail outlet.</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 nonprofit educational organization or state or local government) 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 (intercity, local, or school) on which the tires are used.</li> <li>3. Describe how the buses are used in the operation of the business.</li> </ol>
<b>M</b> Blender of gasoline, diesel fuel, or kerosene outside the bulk transfer/terminal system.	<ol style="list-style-type: none"> <li>1. List the additives and products bought for blending with gasoline, diesel fuel, or kerosene.</li> <li>2. List the annual volume of additives and products bought.</li> <li>3. List the annual volume of blended fuel produced.</li> </ol>

\* The excise taxes relating to these articles have expired; however, Congress may reinstate these taxes.

Activity	Additional Information Required
<b>Q</b> Seller or buyer of heavy vehicles making tax-free sales or purchases.	<ol style="list-style-type: none"> <li>1. Describe the heavy vehicles you intend to sell or purchase.</li> <li>2. Describe the exempt uses of the heavy vehicles.</li> </ol>
<b>R</b> Operator (other than state or local government) of diesel-powered intercity or local buses.	<ol style="list-style-type: none"> <li>1. List the sizes and types (intercity or local) of buses operated in your business, including seating capacity.</li> <li>2. List the monthly volume of diesel fuel used.</li> </ol>
<b>S</b> Enterer, refiner, terminal operator, or throughputter of gasoline, diesel fuel, or kerosene and industrial user of gasoline.	<ol style="list-style-type: none"> <li>1. List the annual volume of gasoline, diesel fuel, and kerosene entered into the United States or produced.</li> <li>2. List the locations and a description of your refineries, terminals, and pipelines.</li> <li>3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any fuel.</li> <li>4. List the business entities to whom you sell, and with which you buy, trade, transfer, or exchange any gasoline, diesel fuel, and kerosene.</li> <li>5. Provide the annual volume of gasoline, diesel fuel, and kerosene you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>T</b> Buyer of gasoline for blending into gasohol outside the bulk transfer/terminal system.	<ol style="list-style-type: none"> <li>1. List the type and proof of the alcohol bought and the monthly volume bought.</li> <li>2. List the monthly volume of gasoline bought for blending.</li> <li>3. List the monthly volume of gasohol produced.</li> <li>4. Describe the gasohol blending process used.</li> <li>5. List the suppliers who sell gasoline to you for gasohol production.</li> <li>6. List the suppliers who sell alcohol to you for gasohol production.</li> </ol>
<b>UP</b> Ultimate vendor of kerosene who sells from a blocked pump.	<ol style="list-style-type: none"> <li>1. Describe the blocked pumps used to sell kerosene in your business.</li> <li>2. List the location of the blocked pumps.</li> </ol>
<b>UV</b> Ultimate vendor of diesel fuel or kerosene that sells undyed diesel fuel or undyed kerosene to a state or local government for its exclusive use or for use by the buyer on a farm for farming purposes.	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 (other than state or local government) of a diesel-powered train.	<ol style="list-style-type: none"> <li>1. List the 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>Y</b> Buyer of aviation fuel 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 number of operating hours (per month) of each aircraft that is listed in item 1. Show the number of hours for commercial aviation and noncommercial aviation.</li> <li>3. If you maintain aviation fuel storage facilities, list the location and capacity of each facility.</li> </ol>

## General Instructions

Section references are to the Internal Revenue Code.

### Changes To Note

1. Activities **M**, **S**, and **UV** are revised to include kerosene.
2. Activities **A**, **B**, **D**, and **F** are revised to show manufacturing or buying of arrow components as an activity.
3. Activity **Q** is revised to reflect that sellers or buyers of heavy vehicles are required to be registered for tax-free sales but not for resale.
4. Activity **UP** (new) is for sales by ultimate vendors of kerosene sold from a blocked pump. (See Temp. Regs. section 48.6427-11T(b).)

### Purpose of Form

Use Form 637 to apply for excise tax registration for activities under sections 4101, 4222, 4662, and 4682. See the chart (pages 3–4) for the list of activities. Each business unit that has, or is required to have, a separate employer identification number (EIN) is treated as a separate person.

The following **must** be registered under section 4101:

- Enterers, position holders, refiners, and terminal operators: Activity **S**
- Blenders: Activity **M**
- Bus and train operators who use dyed diesel fuel in their buses or trains: Activities **R** and **W**, respectively.

### How To Apply

Complete Form 637 and submit it with the required additional information described on the chart on pages 3–4. You may use additional sheets for your explanations. Be sure to write your name and EIN on each sheet you attach. Your application will be reviewed by the IRS for accuracy and completeness. You must send 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.

The application must be approved before you are registered for any activity. 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 reason for the denial.

**Employer Identification Number.** If you do not have an EIN, you must apply for one. Get **Form SS-4**, Application for Employer Identification Number. Form SS-4 has information on how to apply for an EIN.

### Where To Apply

File Form 637 with the IRS District Director 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 the IRS at the number on page 6 of these instructions. **Do not mail this form to 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: OP:IN:D: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.

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, or changes in business activities. A registrant may not sell, lease, or otherwise allow another person to use its registration number.

### Additional Information

For registration relating to:

- Gasoline, diesel fuel, and kerosene, see Regulations section 48.4101-1 and 48.4101-3T.
- Manufactured articles (other than chemicals), see Regulations section 48.4222-1.
- Taxable chemicals, see section 4662.
- Exports of ozone-depleting chemicals, see Regulations section 52.4682-5.

**Pub. 510**, Excise Taxes for 1999, has information on the various excise taxes.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form 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, Miscellaneous Excise Taxes, imposes a tax on certain manufacturing, selling, or consuming various commodities. Section 4101 requires a person to be registered for purposes of the Federal excise tax on fuel imposed under sections 4041, 4081, and 4091, and requires taxable fuel producers to register before incurring any tax liability; sections 4222, 4662, and 4682 require manufacturers or sellers and purchasers to register to be exempt from the excise tax on taxable articles. The information submitted is used to determine if the applicant qualifies for registration.

You are 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 as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is **Recordkeeping**, 10 hr., 17 min.; **Learning about the law or the form**, 42 min.; **Preparing and sending the form to the IRS**, 54 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this tax form to this address. Instead, see **Where To Apply** on this page.

## Calling the IRS

If you cannot answer your question by reading the tax form instructions or one of our free tax publications, please call us for assistance at **1-800-829-1040**. You will not be charged for the call unless your phone company charges you for local calls. Beginning in 1999, this service will be available 24 hours a day, 7 days a week.

### Before You Call

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 questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they are claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number, date of birth, or personal identification number (PIN) if you have one.
- The amount of refund and filing status shown on your tax return, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code.

If you are asking for an **installment agreement** to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

## Evaluation of Services Provided

The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

### Making the Call

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). If you have a pulse or rotary dial phone, stay on the line and one of our assistants will answer.

If you have a touch-tone telephone, press "1" to enter our automated system. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance. You may not need to speak to a representative to get your answers. You can do the following within the system:

- Order tax forms and publications.
- Find out the status of your refund or what you owe.
- Determine if we have adjusted your account or received payments you made.
- Request a transcript of your account.

### 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.

By law, you are responsible for paying your share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

