

Attention:

Form 637 is being revised to reflect new registration requirements added by the American Jobs Creation Act of 2004 (the Act). The revised Form 637 will be available later in February 2005.

To order official IRS forms, call 1-800-TAX-FORMS (1-800-829-3676) or order online at [Forms and Publications By U.S. Mail](#).

Application for Registration (For Certain Excise Tax Activities)

Part I Identification of Applicant

Type or print	Name of individual, corporation, partnership, association, etc.	Employer identification number ⋮
	Business name, if different from above	Telephone number ()
	Mailing address (number, street, and room or suite no. If P.O. Box, see page 5.)	Fax 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 activity letter from the chart on pages 3-4 and a brief description of each activity for which you are applying for registration. Also, attach the **Additional Information Required** for each activity to which this application applies.

Activity Letter	Activity Description

Part III General Information

Section A—For All Applicants

Answer all the questions below. Attach a separate sheet(s), as needed, to answer items **2b** through **7**. Identify each sheet with your name and employer identification number (EIN) 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 by any IRS office? **Yes** **No**
- c** Have you, or any related entity, had a Certificate of Registry or Letter of Registration revoked by any IRS office? **Yes** **No**
- d** If you answered "Yes" to **b** or **c**, enter the name of the IRS office _____

- 2a** List the date your business started ► Month _____ Year _____
- b** Explain in detail your business activity.
- 3** For all other business entities to which you are related, list:
 - a** The name and EIN of the related entity,
 - b** The percentage of ownership, and
 - c** How you are related (for example, 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 (if different from the address in **Part I**).
- 6** List the names and social security numbers (SSNs) of all business owners, corporate officers, members, 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 **K, M, R, S, T, and W**, 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? 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

Sign Here	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.		
	▶ _____ Signature	▶ _____ Title	▶ _____ Date
	(Type or print name below your signature.)		

Activity Letter	Additional Information Required
A Manufacturer of gas guzzler automobiles, sport fishing equipment, bows, arrow components, tires, or vaccines.	<ol style="list-style-type: none"> 1. List all articles manufactured. Include advertising brochures, if available. 2. List the organizations or businesses (for example, state or local government or school) to which you intend to sell articles tax free. 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.
B Buyer of sport fishing equipment, gas guzzler automobiles, bows, arrow components, or vaccines for further manufacture or for resale to a buyer for further manufacture.	<ol style="list-style-type: none"> 1. List articles you intend to purchase for further manufacturing or for resale for use by the buyer for further manufacturing. 2. List the businesses that articles will be sold to for use in further manufacturing, if applicable. 3. List other types of sales of articles other than for further manufacturing.
C Buyer of 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"> 1. List the type and weight of the tires being bought. 2. List the articles manufactured (1) on which the tires will be used or (2) in connection with which the tires will be sold. 3. List the organizations or businesses with which you intend to have tax-exempt sales.
D Buyer with a place of business in the United States purchasing vaccines, gas guzzler automobiles, 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"> 1. List the articles you intend to buy for export or resale to others for export. 2. List the businesses to which you intend to sell articles for export.
E Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.	<p>You only have to provide the general information for all applicants. No additional information is required.</p>
F Nonprofit educational organization, other than a public school, buying tires, certain heavy vehicles, sport fishing equipment, bows, or arrow components for its exclusive use.	<ol style="list-style-type: none"> 1. Provide a general description of the type of educational facility, including faculty, curriculum, and student body. 2. Provide a copy of the IRS determination letter granting exemption from Federal income tax. 3. List products subject to Federal excise tax bought for the exclusive use of the organization. 4. Describe how the products will be used in the operation of the organization. 5. List activities (other than educational) conducted by the organization.
H Importer or producer (including wholesale distributor) of aviation fuel (other than gasoline).	<ol style="list-style-type: none"> 1. List the total number of sales of aviation fuel and total volume of these sales during the last 12 months. 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. 3. List the total volumes for nontaxable purposes. 4. List the customers who purchase aviation fuel from you. 5. List the locations of all retail outlets you own or operate. Describe the retail operations and the storage capacities of each retail outlet. 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.
I Buyer (other than nonprofit educational organization or state or local government) of tires for use on certain intercity, local, or school buses.	<ol style="list-style-type: none"> 1. List types and weights of tires being bought. 2. Describe the types of buses (intercity, local, or school) on which the tires are used. 3. Describe how the buses are used in the operation of the business.
J First retail seller of luxury passenger vehicles for export.	<p>List the businesses to which you intend to sell articles for export.</p>
K Buyer of kerosene for a feedstock purpose.	<ol style="list-style-type: none"> 1. List the type of kerosene being purchased for a feedstock purpose. 2. Describe the product and manufacturing process for which the kerosene will be used as a feedstock.

Activity Letter	Additional Information Required
M Blender of gasoline, diesel fuel, or kerosene outside the bulk transfer/terminal system.	<ol style="list-style-type: none"> 1. List the products bought or produced for blending with gasoline, diesel fuel, or kerosene. 2. List the annual volume of products bought for blending. 3. List the annual volume of blended taxable fuel produced.
Q First retail seller of certain heavy vehicles.	<ol style="list-style-type: none"> 1. Describe the heavy vehicles you intend to sell. 2. Describe the exempt sales of the heavy vehicles you intend to make.
R Operator (other than state or local government) of diesel-powered intercity or local buses.	<ol style="list-style-type: none"> 1. List the sizes and types (intercity or local) of buses operated in your business, including seating capacity. 2. List the monthly volume of dyed diesel fuel used.
S Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel, or kerosene; or industrial user of gasoline.	<ol style="list-style-type: none"> 1. List the annual volume of gasoline, diesel fuel, and kerosene entered into the United States or produced. 2. List the locations and a description of your refineries, terminals, and pipelines. 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. 4. List the business entities to whom you sell, and with which you buy, trade, transfer, or exchange any gasoline, diesel fuel, and kerosene. 5. Provide the annual volume of gasoline, diesel fuel, and kerosene you buy, sell, trade, transfer, or exchange.
T Buyer of gasoline for blending into gasohol outside the bulk transfer/terminal system.	<ol style="list-style-type: none"> 1. List the type and proof of the alcohol bought and the monthly volume bought. 2. List the monthly volume of gasoline bought for blending. 3. List the monthly volume of gasohol produced. 4. Describe the gasohol blending process used. 5. List the suppliers who sell gasoline to you for gasohol production. 6. List the suppliers who sell alcohol to you for gasohol production.
UP Ultimate vendor that sells kerosene from a blocked pump.	<ol style="list-style-type: none"> 1. Describe the blocked pumps used to sell kerosene in your business. 2. List the location of the blocked pumps.
UV Ultimate vendor 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.
V Manufacturer, importer, or buyer of ozone-depleting chemicals (ODCs) for export.	<ol style="list-style-type: none"> 1. List the ODCs you import or manufacture for export. 2. List the companies from which you buy ODCs for export. 3. List the number of pounds for each type of ODC exported in this calendar year and an estimate for next calendar year. 4. List your export locations. 5. List your production allowance, consumption allowance, export allowance, and export percentage as set by the Environmental Protection Agency.
W Operator (other than state or local government) of a diesel-powered train.	<ol style="list-style-type: none"> 1. List the monthly volume of dyed diesel fuel used. 2. List the number and types of diesel-powered highway vehicles you own and/or operate and describe the fueling arrangements for these vehicles.
X Pipeline operator or vessel operator within the bulk transfer/terminal system.	<ol style="list-style-type: none"> 1. Schematic or map of pipeline locations. 2. Names and addresses of facilities served by pipeline or vessel. 3. Number, description, and capacities of vessels used to transport taxable fuel.
Y Buyer of aviation fuel for its use in commercial aviation (other than foreign trade).	<ol style="list-style-type: none"> 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. 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 (other than foreign trade) and noncommercial aviation. 3. If you maintain aviation fuel storage facilities, list the location and capacity of each facility.

General Instructions

Section references are to the Internal Revenue Code.

Changes To Note

1. New Activity Letters

- Activity Letter **E** for buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.
- Activity Letter **J** for the first retail seller of luxury passenger vehicles for export.
- Activity Letter **K** for a buyer of kerosene for a feedstock purpose.
- Activity Letter **X** for pipeline operator or vessel operator within the bulk transfer/terminal system.

2. Activity Letter **G** (relating to inventories of taxable chemicals) was deleted because the excise tax on those articles expired.

Purpose of Form

Use Form 637 to apply for excise tax registration for activities under sections 4101, 4222, and 4682. See the chart on 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:

- Pipeline operator or vessel operator: Activity Letter **X**
- Enterers, position holders, refiners, and terminal operators: Activity Letter **S**
- Blenders: Activity Letter **M**
- Bus and train operators who use dyed diesel fuel in their buses or trains: Activity Letters **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. You must send all of the required information or the processing of your application will be delayed. The IRS will ask you for additional information if needed, or you may provide additional information at any time.

The application must be reviewed and approved before you are registered for any activity. The review may include inspection of your premises during normal business hours without advance notice. If your application is approved, the IRS 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 IRS that the application has been denied and the reason for the denial.

Employer Identification Number (EIN)

Enter your EIN. If you do not have an EIN, use **Form SS-4**, Application for Employer Identification Number, to apply for one. You can get this form at Social Security Administration offices or by calling **1-800-TAX-FORM** (1-800-829-3676). You can ask for an EIN by calling the Tele-TIN phone number for your service center listed in the instructions for Form SS-4.

P.O. Box

If the Post Office does not deliver mail to your street address and you have a P.O. box, show the box number instead of the street address.

Signature

Form 637 must be signed by a person with authority to bind the applicant.

Where To Apply

File Form 637 with the Internal Revenue Service Center, Cincinnati, OH 45999.

Changes in Registration

If an IRS office has issued you a Certificate of Registry or a Letter of Registration that is still in effect for an activity, you are not required to reapply for registration for that activity unless notified to do so. However, to apply for another activity or to cancel a registration, you must contact the IRS office in which you are registered.

Notify the IRS office 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.

Additional Registration Information

For registration relating to:

- Gasoline, diesel fuel, and kerosene, see Regulations section 48.4101-1.
- All other articles, see Regulations section 48.4222-1.
- Exports of ozone-depleting chemicals, see Regulations section 52.4682-5.

Pub. 510, Excise Taxes for 2001, has information on the various excise taxes.

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 certain excise taxes. Section 4101 provides registration requirements for purposes of the Federal excise tax on fuel imposed under sections 4041, 4081, and 4091. Sections 4222 and 4682 require certain 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**, 1 hr., 41 min.; **Preparing and sending the form to the IRS**, 1 hr., 56 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 page 5.

How To Get Forms and Publications

Personal Computer

You can access the IRS Web Site 24 hours a day, 7 days a week, at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send us comments or request help by e-mail.
- Sign up to receive local and national tax news by e-mail.

You can also reach us using File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).

CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications.
- Prior year forms, instructions, and publications.
- Popular tax forms that may be filled-in electronically, printed out for submission, and saved for recordkeeping.
- The Internal Revenue Bulletin.

Buy the CD-ROM on the Internet at www.irs.gov/cdorders from the National Technical Information Service (NTIS) for \$21 (plus no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) to buy the CD-ROM for \$21 (plus a \$5 handling fee).

Phone

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices, libraries, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photocopy or print from a CD-ROM.

Unresolved Tax Issues

If the entity has attempted to deal with an IRS problem unsuccessfully, it should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents the entity's interests and concerns within the IRS by protecting its rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that the entity's case is given a complete and impartial review.

The entity's assigned personal advocate will listen to its point of view and will work with the entity to address the concerns. The entity can expect the advocate to provide:

- A "fresh look" at a new or on-going problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to its case.
- Updates on progress.
- Timeframes for action.
- Speedy resolution.
- Courteous service.

When contacting the Taxpayer Advocate, the entity should provide the following information:

- The entity's name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office that had been contacted.
- A description of the hardship the entity is facing (if applicable).

The entity may contact a Taxpayer Advocate by calling a toll-free number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If the entity prefers, it may call, write, or fax the Taxpayer Advocate office in its area. See **Pub. 1546**, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

