

# Application for Registration (For Certain Excise Tax Activities)

## Part I Identification of Applicant

<b>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, 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 2-4 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 taxpayer identification numbers (TINs) 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 All Fuel Applicants

If you are applying for fuel activities **K, M, S, W, X, Y, AB, AF, AL, AM, CC, NB, UA, UB, UP**, or **UV**, you must answer questions 8 and 9.

- 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." Also see *Changes in Registration* on page 5.

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**Section C—For Certain Fuel Applicants**



If you are applying for fuel activities **K, M, S, W, or Y**, answer each question below by checking the “**Yes**” or “**No**” box. If you answer “**Yes**” to any of these questions, provide a full explanation. Attach additional sheets if needed.

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 4041(a)(1) or 4081) and the tax has not been wholly abated, refunded, or credited? . . . . .  **Yes**  **No**
- 15** Advised that your registration has been revoked? . . . . .  **Yes**  **No**

Under penalties of perjury, I declare that I have examined this application, and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

**Sign Here**

\_\_\_\_\_  
Type or print name below your signature.

**Activity Letter**

**Additional Information Required**

- |  |  |
|--|--|
| <p><b>A</b> Manufacturer of gas guzzler automobiles, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, arrow shafts, taxable tires, or vaccines.</p>  | <ol style="list-style-type: none"> <li>List all articles manufactured. Include advertising brochures, if available.</li> <li>List the organizations or businesses (for example, state or local government or school) to which you intend to sell articles tax free.</li> <li>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> |
| <p><b>B</b> Buyer of sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, gas guzzler automobiles, bows, quivers, broadheads, points, or vaccines for further manufacture or for resale to a buyer for further manufacture.</p>             | <ol style="list-style-type: none"> <li>List articles you intend to purchase for further manufacturing or for resale for use by the buyer for further manufacturing.</li> <li>List the businesses that articles will be sold to for use in further manufacturing, if applicable.</li> <li>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>List the type and weight of the tires being bought.</li> <li>List the articles manufactured (1) on which the tires will be used or (2) in connection with which the tires will be sold.</li> <li>List the organizations or businesses with which you intend to have tax-exempt sales.</li> </ol>  |

Activity Letter	Additional Information Required
<b>D</b> Buyer with a place of business in the United States purchasing vaccines, gas guzzler automobiles, taxable tires, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, or arrow shafts for export or for resale to a second purchaser for export.	<ol style="list-style-type: none"> <li>List the articles you intend to buy for export or resale to others for export.</li> <li>List the businesses to which you intend to sell articles for export.</li> </ol>
<b>E</b> Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.	You have to provide the general information for all applicants.
<b>F</b> 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, broadheads, points, or arrow shafts for its exclusive use.	<ol style="list-style-type: none"> <li>Provide a general description of the type of educational facility, including faculty, curriculum, and student body.</li> <li>Provide a copy of the IRS determination letter granting exemption from federal income tax.</li> <li>List products subject to federal excise tax bought for the exclusive use of the organization and how the products will be used in the operation of the organization.</li> <li>List activities (other than educational) conducted by the organization.</li> </ol>
<b>I</b> Buyer (other than nonprofit educational organization or state or local government) of taxable tires for use on certain intercity, local, or school buses.	<ol style="list-style-type: none"> <li>List types and weights of tires being bought.</li> <li>Describe the types of buses (intercity, local, or school) on which the tires are used.</li> <li>Describe how the buses are used in the operation of the business.</li> </ol>
<b>K</b> Buyer of kerosene for a feedstock purpose.	List the type of kerosene being purchased; and describe the product and manufacturing process for which the kerosene will be used as a feedstock.
<b>M</b> Blender of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, producing a taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, biodiesel mixtures, and renewable diesel mixtures.	<ol style="list-style-type: none"> <li>List the products bought or produced for blending with gasoline, diesel fuel, or kerosene.</li> <li>List the annual volume of products bought for blending.</li> <li>List the annual volume of blended taxable fuel produced.</li> </ol>
<b>Q</b> First retail seller of certain heavy vehicles.	<ol style="list-style-type: none"> <li>Describe the heavy vehicles you intend to sell.</li> <li>Describe the exempt sales of the heavy vehicles you intend to make.</li> </ol>
<b>S</b> Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, or industrial user of gasoline.	<ol style="list-style-type: none"> <li>List the annual volume of gasoline, diesel fuel, and kerosene entered into the United States or produced.</li> <li>List the locations and a description of your refineries, terminals, and pipelines.</li> <li>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>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>Provide the annual volume of gasoline, diesel fuel, and kerosene you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>V</b> Manufacturer, importer, or buyer of ozone-depleting chemicals (ODCs) for export.	<ol style="list-style-type: none"> <li>List the ODCs you import or manufacture for export.</li> <li>List the companies from which you buy ODCs for export.</li> <li>List the number of pounds for each type of ODC exported in this calendar year and an estimate for next calendar year.</li> <li>List your export locations, and 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>List the monthly volume of dyed diesel fuel used.</li> <li>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> Pipeline operator or vessel operator (including certain deep-draft vessels) within the bulk transfer/terminal system.	<ol style="list-style-type: none"> <li>Schematic or map of pipeline locations.</li> <li>Names and addresses of facilities served by pipeline or vessel.</li> <li>Number, description, and capacities of vessels used to transport taxable fuel.</li> </ol>
<b>Y</b> Buyer of kerosene for its use in commercial aviation (other than foreign trade).	<ol style="list-style-type: none"> <li>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>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.</li> <li>If you maintain kerosene storage facilities, list the location and capacity of each facility.</li> </ol>

Activity Letter	Additional Information Required
<b>AB</b> Producers and importers of agri-biodiesel.	<ol style="list-style-type: none"> <li>1. List the annual volume of agri-biodiesel produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</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 agri-biodiesel.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any agri-biodiesel.</li> <li>5. Provide the annual volume of agri-biodiesel you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>AF</b> Producers and importers of alcohol.	<ol style="list-style-type: none"> <li>1. List the annual volume of alcohol produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</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 alcohol.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any alcohol.</li> <li>5. Provide the annual volume of alcohol you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>AL</b> Alternative fueler that sells for use or uses alternative fuel as a fuel in a motor vehicle or motorboat.	You have to provide the general information for all applicants.
<b>AM</b> Alternative fueler that produces an alternative fuel mixture that is sold for use or used in the alternative fueler's trade or business.	You have to provide the general information for all applicants.
<b>BC</b> Qualified blood collector organization buying taxable fuel, taxable tires, and certain heavy vehicles; claiming exemption from the communications tax and heavy highway vehicle use tax; or to claim a credit or payment of certain excise taxes, for its exclusive use in the collection, storage, or transportation of blood.	<ol style="list-style-type: none"> <li>1. Provide a general description of your blood collection activity.</li> <li>2. Provide a copy of the IRS determination letter granting an exemption from federal income tax under section 501(a) as an organization described in section 501(c)(3).</li> <li>3. Provide evidence of your registration with the Food and Drug Administration as a blood collector.</li> </ol>
<b>CC</b> Credit card issuer that issues credit cards for sales of taxable fuel to a state or local government for its exclusive use or for sales of gasoline to a nonprofit educational organization for its exclusive use.	You have to provide the general information for all applicants.
<b>NB</b> Producers and importers of biodiesel (other than agri-biodiesel) and renewable diesel.	<ol style="list-style-type: none"> <li>1. List the annual volume of biodiesel and renewable diesel produced in or entered into the United States.</li> <li>2. List the locations and a description of your production facilities.</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 biodiesel and renewable diesel.</li> <li>4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any biodiesel and renewable diesel.</li> <li>5. Provide the annual volume of biodiesel and renewable diesel you buy, sell, trade, transfer, or exchange.</li> </ol>
<b>UA</b> Ultimate vendor that sells kerosene for use in aviation.	You have to provide the general information for all applicants.
<b>UB</b> Ultimate vendor that sells undyed diesel fuel or undyed kerosene for use in certain intercity and local buses.	You have to provide the general information for all applicants.
<b>UP</b> Ultimate vendor that sells kerosene 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 that sells (a) undyed diesel fuel or undyed kerosene to a state or local government for its exclusive use, or (b) gasoline (including aviation gasoline) to a state or local government for its exclusive use or to a nonprofit educational organization for its exclusive use.	You have to provide the general information for all applicants.

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### New Activity Letters

- Activity letter **AL, Alternative Fuel**. Effective October 1, 2006, activity letter **AL** is used by a taxpayer who sells or uses alternative fuel in a motor vehicle or motorboat. Alternative fuelers must be registered by the IRS to claim a credit or payment.
- Activity letter **AM, Alternative Fuel Mixtures**. Effective October 1, 2006, activity letter **AM** is used by a person who produces an alternative fuel mixture and sells or uses the alternative fuel mixture as a fuel in that person's trade or business. Producers of alternative fuel mixtures must be registered by the IRS to claim a credit or payment. If the alternative fuel mixture is a taxable fuel, that person must also have an activity letter **M** registration.
- Activity letter **BC**. Effective January 1, 2007, activity letter **BC** is used by a **Qualified Blood Collector Organization (QBCO)**. A QBCO must be registered by the IRS to claim exemption from certain excise taxes or to claim a credit or payment of the excise tax.

### 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 2–4 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 persons **must** be registered:

- Pipeline operator or vessel operator: Activity Letter **X**.
- Enterers, position holders, refiners, and terminal operators: Activity Letter **S**.
- Blenders: Activity Letter **M**.
- Train operators who use dyed diesel fuel in their trains: Activity Letter **W**.
- Producers or importers of alcohol, agri-biodiesel, and biodiesel (including renewable diesel): Activity Letters **AF**, **AB**, and **NB** respectively.

Publication 510, Excise Taxes for 2006, has more information regarding registrations.

### Penalty

The penalty for failure to register if you are required to register, unless due to reasonable cause, is \$10,000 for the initial failure, and then \$1,000 each day thereafter that you fail to register.

### How To Apply

Complete Form 637 and submit it with the required additional information described on the chart on pages 2–4. 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, you may apply for one online. Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. See *How To Get Forms and Publications* on page 6.

### 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, see *Reregistration for Fuel Activities* below. 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 or changes in business activities. A registrant may not sell, lease, or otherwise allow another person to use its registration.

**Reregistration for fuel activities.** You must reregister with the IRS if there is a change of more than 50% of the ownership of a registrant and you are registered for activity letters **K**, **M**, **S**, **W**, **Y**, **AB**, **AF**, or **NB**. In this instance, a change in ownership means that after a transaction (or series of transactions), more than 50% change of the ownership interests in, or assets of, a registrant are held by persons other than persons who held more than 50% of such interests or assets before the transaction (or series of transactions). Reregistration does not apply to companies whose stock is regularly traded on an established securities market. If you fail to reregister as required, see *Penalty* above.

To reregister, send a newly completed Form 637 to the address under *Where To Apply* above. On line 1d, enter your current registration number. The IRS will revoke the current registration number and issue a new registration to the new ownership (registrant).

## Additional Registration Information

For registration relating to:

- Taxable fuel, see Regulations section 48.4101-1.
- All other articles, see Regulations section 48.4222(a)-1.
- Exports of ozone-depleting chemicals, see Regulations section 52.4682-5.

The following notices provide guidance on recent changes for fuel registrants.

- Notice 2005-4. You can find Notice 2005-4 on page 289 of Internal Revenue Bulletin 2005-2 at [www.irs.gov/pub/irsirbs/irb05-02.pdf](http://www.irs.gov/pub/irsirbs/irb05-02.pdf).
- Notice 2005-24. You can find Notice 2005-24 on page 757 of Internal Revenue Bulletin 2005-12 at [www.irs.gov/pub/irsirbs/irb05-12.pdf](http://www.irs.gov/pub/irsirbs/irb05-12.pdf).
- Notice 2005-62. You can find Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 at [www.irs.gov/pub/irsirbs/irb05-35.pdf](http://www.irs.gov/pub/irsirbs/irb05-35.pdf).
- Notice 2005-80. You can find Notice 2005-80 on page 953 of Internal Revenue Bulletin 2005-46 at [www.irs.gov/pub/irsirbs/irb05-46.pdf](http://www.irs.gov/pub/irsirbs/irb05-46.pdf).
- Notice 2006-92. You can find Notice 2006-92 on page 774 of Internal Revenue Bulletin 2006-43 at [www.irs.gov/pub/irs-irbs/irb06-43.pdf](http://www.irs.gov/pub/irs-irbs/irb06-43.pdf).

## How To Get Forms and Publications

### Personal Computer

You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov) to:

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

### CD for Small Business

IRS Publication 3207, Small Business Resource Guide, is a must for every small business owner or any taxpayer about to start a business. This handy, interactive CD contains all the business tax forms, instructions, and publications needed to successfully manage a business. In addition, the CD provides an abundance of other helpful information, such as how to prepare a business plan, finding financing for your business, and much more. The design of the CD makes finding information easy and quick, and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

The current year CD is available annually in the spring. You can get a free copy by calling 1-800-829-3676 or by visiting the website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on the link for Small Business Products Online Ordering.

### Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you 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 can contact a Taxpayer Advocate by calling 1-877-777-4778 (toll free). 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 Publication 1546, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Form 637 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 and 4081. 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. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 will vary depending on individual circumstances. The estimated average time is **Recordkeeping**, 10 hr., 16 min.; **Learning about the law or the form**, 1 hr., 40 min.; **Preparing and sending the form to the IRS**, 1 hr., 55 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 637 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 637 to this address. Instead, see *Where To Apply* on page 5.