



Instructions for Form 637

(Revised September 1992)

Application for Registration (For Certain Excise Tax Transactions)

Section references are to the Internal Revenue Code.

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:

Recordkeeping 8 hr., 22 min.

Learning about the law or the form 18 min.

Preparing and sending the form to the IRS 26 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**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; 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 for information on where to file.

General Instructions

Purpose of Form.—Use this form to apply for excise tax registration. You must be registered for excise tax purposes before: (1) incurring liability for gasoline, diesel fuel, and aviation fuel tax, (2) selling taxable articles tax free, and (3) buying taxable articles tax free or tax reduced. The application must be approved before you can engage in these transactions. See **Pub. 510**, Excise Taxes for 1992, for more information.

Registration Categories.—You may apply to be registered as:

Category

- A** Manufacturer of firearms, sport fishing equipment, bows and arrows, tires, or vaccines.
- B** Buyer of firearms, sport fishing equipment, gas guzzler vehicles, bows and arrows, or vaccines for further manufacture or for resale to a buyer for further manufacture.
- C** 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.
- D** Buyer with a place of business in the United States purchasing vaccines, gas guzzler vehicles, tires, sport fishing equipment, bows and arrows, or firearms for export or for resale to a second purchaser for export.
- E** Buyer purchasing trucks, gas guzzler vehicles, tires, sport fishing equipment, or firearms for use as supplies for vessels or aircraft.
- F** Nonprofit educational organization, other than a public school, buying tires, trucks, sport fishing equipment, bows and arrows, aviation gasoline, or firearms for its exclusive use.
- G** Manufacturer or importer of taxable chemicals making inventory exchanges of taxable chemicals under section 4662(c)(2) and manufacturer or importer of taxable chemicals selling intermediate hydrocarbon streams containing mixtures of organic taxable chemicals (section 4662(b)(10)).
- H** Importer, producer, or wholesale distributor of aviation fuel other than gasoline.
- I** Buyer (other than those under "F" or "K") of taxable tires for use on an intercity, local, or school bus.
- J** Buyer (other than those under "F" or "K") of diesel fuel for use in a school bus or qualified local bus.
- K** State or local government.
- L** Heating oil retailer.

- P** Manufacturer of gas guzzler emergency vehicles.
- Q** Seller or buyer of heavy trucks and trailers including seller or buyer for resale or long-term lease.
- R** Buyer of diesel fuel for intercity and local buses.
- SB** Blender or compounder of gasoline only outside the terminal.
- SI** Importer of gasoline who does not refine gasoline.
- SR** Refiner of gasoline.
- ST** Terminal operator (including industrial user), throughputter, or trader of gasoline.
- T** Buyer of gasoline for blending into gasohol outside the terminal.
- U** Importer, producer, marine retailer, or wholesale distributor of diesel fuel.
- W** Buyer of diesel fuel for use in trains.
- X** Retailer of aviation gasoline.
- Y** Buyer of aviation fuel and aviation gasoline for use in commercial aviation.

How To Apply.—Complete both copies of Form 637 and provide the additional information shown on pages 2 and 3. If you qualify and the IRS approves the application, the district director will validate one copy of the form and return it to you as your Certificate of Registry. The certificate will be effective on the date of validation. Your registration number will be included on your certificate.

Changes in Registration.—If a district director has issued you a Certificate of Registry that is still in effect for a category, you need not register again for that category unless notified to do so. However, you must contact the district in which you are registered if you wish to apply for another category for which you are not now registered or to cancel your registration. Please contact your district director for information on making application changes, such as a change in address.

A Certificate of Registry is not transferable to another person. If any change in business ownership or control occurs, you must contact the district in which you are registered. The previous registration may be void when ownership changes. See the applicable regulations for other situations that require you to register again.

Where To Apply.—You must file both copies of 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 4 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, S.W., Attn: IN:C:E, Washington, DC 20024.

Information To Be Submitted With Application.—In addition to both copies of the form, you must submit a separate statement covering all items listed in **General Information** and the items from each category you are applying for listed in **Additional Information by Category** below. If any of the information requested does not apply, you must explain why. If the requested information is not attached, it will delay the processing of the application.

General Information:

1. Describe your business and the length of time you have been in business.
2. If the application is for registration for any fuel products, attach a current financial statement, a copy of your last Federal income tax return, or other evidence that reflects financial responsibility.
3. If the application is for registration for fuel products, describe the storage facilities and capacities, normal methods of transporting products, and normal methods of the disposal and/or sale of the products.
4. List any other business entities to which the applicant is related and the percentage of ownership or other arrangements of the relationship.
5. Describe any changes of ownership or changes of controlling stock ownership of the applicant in the past 2 years.
6. List all addresses of current business operations.
7. Indicate the address where your books and records are maintained.
8. Indicate the business address where the **Form 720**, Quarterly Federal Excise Tax Return, is prepared, if different from item 7 above.
9. Indicate the name and address of a corporate officer, owner, or partner of the applicant located within the Internal Revenue District where the application is filed.

Additional Information by Category:

See **Registration Categories** on page 1.

Category	Information Required
A	<ol style="list-style-type: none"> 1. List all articles manufactured. Include advertising brochures, if available. 2. List the types of organizations or businesses (e.g., state, local government, or school) to which you intend to sell articles tax free.

Category	Information Required
	<ol style="list-style-type: none"> 3. Indicate the percentage of tax-free sales to total sales of manufactured articles you intend to sell for an average month.
B	<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 types of 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	<ol style="list-style-type: none"> 1. List the size and weight of tires being bought. 2. List the articles manufactured that the tires will be used on or sold in connection with. 3. List the types of sales you intend to make of manufactured articles that qualify for exemption under the provisions of section 4221.
D	<ol style="list-style-type: none"> 1. List articles you intend to buy for export or resale to others for export. 2. List types of businesses you intend to sell articles to for export.
E	<ol style="list-style-type: none"> 1. List the articles you intend to buy for supplies for vessels or aircraft. Indicate if they are for vessels, aircraft, or both. 2. List the types of vessels and/or aircraft for which the supplies will be purchased and the types of owners or operators. Indicate the countries of origin or registration. 3. Indicate the percentage of sales volume of supplies for vessels or aircraft as related to total sales volume for an average month for articles sold or used.
F	<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 determination letter granting exemption from Federal income tax. 3. List products bought by the applicant 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.
G	<ol style="list-style-type: none"> 1. List taxable chemicals you manufacture or import. List hydrocarbon streams you inventory exchange. 2. Describe your processing plants, products produced, handling and storage facilities, and processes involving hydrocarbon streams, if applicable.

Category	Information Required
H	<ol style="list-style-type: none"> 1. Indicate the estimated monthly volume of aviation fuel products handled and the percentage of the monthly volume as related to the total monthly volume of all fuel products handled. 2. Indicate the estimated percentage of the monthly volume of aviation fuel you intend to dispose of or sell for a tax-free use other than as heating oil. 3. Indicate the estimated percentage of the monthly volume of aviation fuel you dispose of or sell exclusively for heating oil purposes. 4. Indicate the estimated monthly volume of aviation fuel, other than gasoline, you dispose of or sell. 5. Describe or list the types of customers who purchase aviation fuel products from you. 6. List the locations of all retail outlets you own or operate. Describe the retail operations and their storage capacities. 7. 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	<ol style="list-style-type: none"> 1. List types and weights of tires being purchased. 2. Describe the types of buses on which the tires are used. 3. Describe how the buses are used in the operation of the business.
J	Same information under "I" above as it relates to diesel fuel use and a description of the contract with the state or local government, if application is for a qualified local bus.
K	<ol style="list-style-type: none"> 1. Describe the government agency. 2. List the products you intend to purchase tax free. 3. Since state or local government entities are not required to be registered to purchase tax free, explain why this registration is needed.
L	<ol style="list-style-type: none"> 1. List products classified as diesel fuel you intend to purchase for resale or use exclusively for heating oil. 2. List the types of users (e.g., companies or homeowners) who buy these products.
P	<ol style="list-style-type: none"> 1. List the types of gas guzzler vehicles manufactured.

Category	Information Required	Category	Information Required	Category	Information Required
	<ol style="list-style-type: none"> List the types of businesses or organizations that will purchase gas guzzler emergency vehicles from you. Provide the estimated percentage of gas guzzler emergency vehicle annual sales as related to total annual sales of gas guzzler vehicles. 		<ol style="list-style-type: none"> Describe the storage facilities and any equipment or facilities used for gasoline transfers or transport. 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. Provide the estimated annual volume of gasoline that is exchanged, traded, or disposed of in book transfers as related to total annual disposed volume. 	W	<ol style="list-style-type: none"> Indicate the estimated monthly volume of diesel fuel used. Indicate whether you also provide, sell, or exchange diesel fuel with other railroads. If so, indicate the percentage of total monthly volume normally disposed of in these transactions and describe the arrangements. List the number and types of diesel-powered highway vehicles the applicant owns and/or operates and describe the fueling arrangements for these vehicles.
Q	<ol style="list-style-type: none"> List the types of heavy trucks and/or trailers you intend to sell. List the types of heavy trucks and/or trailers you intend to resell or lease for long term. 			X	<ol style="list-style-type: none"> List the addresses and/or locations of the retail aviation gasoline outlets you operate. Indicate an estimate of the monthly volume of aviation gasoline disposed of or sold. Indicate the monthly percentage of aviation gasoline as related to the total monthly volume of all aviation fuel you handle. Indicate the monthly percentage of the total volume of aviation gasoline that you estimate will normally be disposed of or sold tax free. Provide a list and description of the types of business entities to which you intend to provide or sell aviation gasoline tax free. List the types of disposals or sales of aviation gasoline that are not for aircraft use.
R	<ol style="list-style-type: none"> List the sizes and types of buses operated in your business. Describe the bus operation that qualifies for buying diesel fuel at a reduced rate of tax. 	ST	<ol style="list-style-type: none"> List the locations and a description of the pipeline, terminals, and storage facilities. Describe the types of business entities and operations where the gasoline is sold, traded, otherwise disposed of, or exchanged. Indicate the estimated annual percentage of gasoline exchanged or disposed of in book transfers as related to the total annual volume of gasoline handled. If you are a terminal operator who also buys and sells gasoline, indicate the estimated annual percentage of gasoline purchased and sold as related to the total volume of gasoline handled. 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. If you are a trader, list the locations of the terminals and/or pipelines where business is normally conducted. 	Y	<ol style="list-style-type: none"> Describe the types of aircraft operations for which you qualify to buy fuels tax free. 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. Indicate 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. If you maintain fuel storage facilities, list the location and capacity of each facility. 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.
SB	<ol style="list-style-type: none"> List the blend stocks and/or additives being bought for blending. Describe the business operation using the blend stocks and/or additives. If they are used for a nonfuel product, list the products produced. Indicate the estimated percentage of the annual volume of blend stocks and/or additives bought as related to the total volume of finished blended products. 				
SI	<ol style="list-style-type: none"> List the locations and a description of terminals and/or storage facilities maintained for the importing of gasoline. Provide the estimated annual volume of gasoline imported. Describe any equipment or facilities used for transferring or transporting gasoline. List the names and addresses of any companies or persons who will be acting for the applicant as an agent or broker in importing, transporting, or disposing of gasoline. List the names and addresses of any persons or companies for whom the applicant will act as an agent or broker in importing gasoline. 	T	<ol style="list-style-type: none"> List the type and proof of the alcohol bought and the estimated monthly volume bought. Indicate the estimated monthly volume of gasohol produced. Indicate the estimated monthly percentage of gasohol disposed of as related to the total monthly disposal of gasoline. Describe the gasohol blending process used. Describe the types of business entities and operations where gasohol is disposed of or sold. 		
SR	<ol style="list-style-type: none"> List the locations and a description of refineries, equipment, and facilities maintained for the production of gasoline. Provide the estimated annual percentage of gasoline produced as related to total volume of gasoline disposed of or sold. 	U	Same information as under "H" as it relates to diesel fuel.		

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.

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 the additional time required 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 should 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.

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, 596-3770
Brooklyn, 596-3770
Buffalo, 855-3955
Manhattan, 732-0100
Nassau, 222-1131
Queens, 596-3770
Staten Island, 596-3770
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
Isla, 1-800-829-1040

RHODE ISLAND
1-800-829-1040

SOUTH CAROLINA
1-800-829-1040

SOUTH DAKOTA
1-800-829-1040

TENNESSEE
Nashville, 259-4601
Elsewhere, 1-800-829-1040

TEXAS
Dallas, 742-2440
Houston, 965-0440
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

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

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

- 8:00 A.M. to 6:30 P.M.
EST (Jan. 1–April 4)
- 9:00 A.M. to 7:30 P.M.
EDT (April 5–April 15)
- 9:00 A.M. to 5:30 P.M.
EDT (April 16–Oct. 31)
- 8:00 A.M. to 4:30 P.M.
EST (Nov. 1–Dec. 31)