

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

▶ See the Instructions for Form 720

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Name	Quarter ending
Number, street, and room or suite no. (If you have a P.O. box, see the instructions.)	Employer identification number
City, state, and ZIP code. (If you have a foreign address, see the instructions.)	

FOR IRS USE ONLY

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Check applicable boxes: Final return Address change

Part I

IRS No.	Environmental Taxes (attach Form 6627)		Tax	IRS No.
18	Domestic petroleum oil spill tax			18
21	Imported petroleum products oil spill tax			21
98	Ozone-depleting chemicals (ODCs)			98
19	ODC tax on imported products			19
Communications and Air Transportation Taxes (see instructions)			Tax	
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air			26
28	Transportation of property by air			28
27	Use of international air travel facilities			27
Fuel Taxes		Number of gallons	Rate	Tax
60	(a) Diesel fuel, tax on removal at terminal rack		\$.244	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244	
104	Diesel-water fuel emulsion		.198	104
71	Dyed diesel fuel used in trains		.024	71
105	Dyed diesel fuel, LUST tax		.001	105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack		.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184	
14	Aviation gasoline		.194	14
112	Liquefied petroleum gas (LPG)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183	120
121	Liquefied hydrogen		.184	121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244	122
123	Liquid hydrocarbons derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
33	Retail Tax Truck, trailer, and semitrailer chassis and bodies, and tractors	Rate	Tax	33
		12% of sales price		

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
31	Other Excise Tax	Amount of obligations	Rate	Tax	31	
	Obligations not in registered form		\$.01			
36	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	36
36	Coal—Underground mined			\$1.10 per ton		
37				4.4% of sales price		
38	Coal—Surface mined			\$.55 per ton		
39				4.4% of sales price		
108	Taxable tires other than biasply or super single tires (see instructions)				108	
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109	
113	Taxable tires, super single tires designed for steering (see instructions)				113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/>				40	
97	Vaccines (see instructions)				97	
	Foreign Insurance Taxes	Premiums paid	Rate	Tax		
	Policies issued by foreign insurers (see instructions)					
	Casualty insurance and indemnity bonds		\$.04		30	
30	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$		

Part II

IRS No.		Rate	Tax	IRS No.	
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41	
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110	
42	Electric outboard motors	3% of sales price		42	
114	Fishing tackle boxes	3% of sales price		114	
44	Bows, quivers, broadheads, and points	11% of sales price		44	
106	Arrow shafts	\$.40 per shaft		106	
		Number of gallons	Rate	Tax	
64	Inland waterways fuel use tax		\$.224		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
	Floor Stocks Tax		Tax		
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.			20	
2 Total. Add all amounts in Part II.				\$	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	5	
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	
9	Add lines 4 and 8	9	
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	11	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see the instructions)? Yes. Complete the following. No.

Designee name Phone no. () Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature Date Title

Type or print name below signature. Telephone number ()

Schedule A Excise Tax Liability (see instructions)

Note: You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period			
	1st-15th day		16th-last day	
First month	A		B	
Second month	C		D	
Third month	E		F	
Special rule for September*			G	
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.				

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period			
	1st-15th day		16th-last day	
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	
(b) Alternative method taxes. Add the amounts for each semimonthly period.				

*Complete only as instructed. See the instructions.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

Schedule C **Claims** Month your income tax year ends ▶

- **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**
- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.
Caution: Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline Period of claim ▶

	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see Caution above line 1)		\$.183		\$	362
b Exported (see Caution above line 1)		.184			411

2 Nontaxable Use of Aviation Gasoline Period of claim ▶

	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported (see Caution above line 1)		.194			412

3 Nontaxable Use of Undyed Diesel Fuel Period of claim ▶

Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.22			353
c Use in certain intercity and local buses (see Caution above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported (see Caution above line 1)		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation) Period of claim ▶

Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 4 for kerosene sales from a blocked pump.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see Caution above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported (see Caution above line 1)		.244			414

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade) Period of claim ▶

	Rate	Gallons	Amount of claim	CRN
a Kerosene taxed at \$.244 (see Caution above line 1)	\$.200		\$	417
b Kerosene taxed at \$.219 (see Caution above line 1)	.175			355

6 Nontaxable Use of Alternative Fuels

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid hydrocarbons derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Period of claim ▶ _____
 Registration Number ▶ _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	360
b Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Period of claim ▶ _____
 Registration Number ▶ _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number ▶ _____

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369

10 Sales by Registered Ultimate Vendors of Gasoline

Registration Number ▶ _____

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration Number ▶ _____

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

Form 720 Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses and click on the "Employer ID Numbers (EIN)" 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. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720.

Form **720-V** (2006)

Form **720-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0023

2006

► Do not staple or attach this voucher to your payment.

1 Enter your employer identification number.

2 Enter the amount of your payment. ►

Dollars

Cents

3 Tax period

1st
Quarter

3rd
Quarter

2nd
Quarter

4th
Quarter

4 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city, state, and ZIP code.