Form **720**

(Rev. October 1996)

Department of the Treasury
Internal Revenue Service

Quarterly Federal Excise Tax Return

▶ **For Paperwork Reduction Act Notice, see the separate instructions.**

OMB No. 1545-0023

If you are not using a preprinted label, enter your name, address, employer identification number, and calendar quarter of return. See the separate instructions.

Name | Quarter ending

Number, street, and room or suite no. (If you have a P.O. box, see page 2.) | Employer identification number

City, state, and ZIP code (If you have a foreign address, see page 2.)

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Check here if this is a final return ▶ ☐ or a one-time filing ▶ ☐ (See instructions.)

Part I

IRS No.	Environmental Taxes (Attach Form 6627 for all environmental taxes.)			Tax		IRS No.
98	Ozone-depleting chemicals (ODCs)					98
19	ODC tax on imported products					19
IRS No.	**Communications and Air Transportation Taxes**			**Tax**		**IRS No.**
22	Toll telephone service, teletypewriter exchange service, and local telephone service					22
26	Transportation of persons by air					26
28	Transportation of property by air					28
27	Use of international air travel facilities					27
IRS No.	**Fuel Taxes**	**Number of gallons**	**Rate**	**Tax**		**IRS No.**
60	**(a)** Diesel fuel, tax on removal at terminal rack		$.243			60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack, including tax on previously untaxed liquids blended with previously taxed diesel fuel		.243			
71	Dyed diesel fuel used in trains		.0555			71
78	Dyed diesel fuel used in certain intercity or local buses		.073			78
61	Special motor fuels		.183			61
79	Other alcohol fuels		(See instructions.)			79
62	**(a)** Gasoline, tax on removal at terminal rack		.183			62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.183			
	(c) Gasoline, tax on failure to blend or later separation		(See instructions.)			
58	Gasoline removed or entered for gasohol production containing at least 10% alcohol		.14333			58
73	Gasoline removed or entered for gasohol production containing at least 7.7% alcohol but less than 10% alcohol		.15321			73
74	Gasoline removed or entered for gasohol production containing at least 5.7% alcohol but less than 7.7% alcohol		.16142			74
59	Gasohol containing at least 10% alcohol		.129			59
75	Gasohol containing at least 7.7% alcohol but less than 10% alcohol		.14142			75
76	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol		.15222			76
69	Aviation fuel (other than gasoline)		.218			69
14	Aviation gasoline		.193			14
77	Aviation fuel (other than gasoline) for use in commercial aviation		.043			77
101	Compressed natural gas (taxed at $.4854 per thousand cubic feet)					101

IRS No.	Retail Tax			Rate	Tax		IRS No.
33	Truck, trailer, and semitrailer chassis and bodies, and tractors			12% of sales price			33
IRS No.	**Ship Passenger Tax**		**Number of persons**	**Rate**	**Tax**		**IRS No.**
29	Transportation by water			$3 per person			29
IRS No.	**Other Excise Tax**		**Amount of obligations**	**Rate**	**Tax**		**IRS No.**
31	Obligations not in registered form			$ .01			31
IRS No.	**Luxury Tax**		**Rate**		**Tax**		**IRS No.**
92	Passenger vehicles (See instructions.)		9% of sales price over $34,000				92
IRS No.	**Manufacturers Taxes**	**Number of tons**	**Sales price**	**Rate**	**Tax**		**IRS No.**
36	Coal—Underground mined			$1.10 per ton			36
37				4.4% of sales price			37
38	Coal—Surface mined			$ .55 per ton			38
39				4.4% of sales price			39
66	Highway-type tires (See instructions.)						66
40	Gas guzzler tax (Attach Form 6197.)						40
IRS No.	**Vaccine Taxes**		**Number of doses**	**Rate**	**Tax**		**IRS No.**
81	DPT vaccine			$4.56			81
82	DT vaccine			.06			82
83	MMR vaccine			4.44			83
84	Polio vaccine			.29			84
IRS No.	**Foreign Insurance Taxes**		**Premiums paid**	**Rate**	**Tax**		**IRS No.**
	Policies issued by foreign insurers (See instructions.) Casualty insurance and indemnity bonds			$ .04			
30	Life insurance, sickness and accident policies, and annuity contracts			.01			30
	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			10% of sales price			41
42	Electric outboard motors and sonar devices			3% of sales price			42
44	Bows and arrows			11% of sales price			44
IRS No.			**Number of gallons**	**Rate**	**Tax**		**IRS No.**
64	Inland waterways fuel use tax			$ .243			64
51	Alcohol sold as but not used as fuel (See instructions.)			.54/.40			51
IRS No.	**Floor Stocks Taxes**		**Number of gallons**	**Rate**	**Tax**		**IRS No.**
20	Ozone-depleting chemicals (floor stocks) (Attach Form 6627.)						20
87	Aviation fuel (See instructions.)			.175			87
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	Adjustments and claims (See instructions. Complete Schedule C.)	4		
5	Net tax after adjustments and claims. Combine lines 3 and 4. (If no entry on line 4, enter amount from line 3.)	5		
6	Deposits you made for the quarter ▶	6		
7	Overpayment from previous quarter ▶	7		
8	Total of lines 6 and 7 ▶	8		
9	**Balance Due.** If line 5 is greater than line 8, enter the difference. This amount must be paid with the return. Attach check or money order for full amount payable to "Internal Revenue Service." Write your EIN, "Form 720," and the quarter on it ▶	9		
10	**Overpayment.** If line 8 is greater than line 5, enter the difference. If you have an entry that is less than zero on line 5, combine line 5 and line 8. Check if you want the overpayment: ☐ **Applied to your next return, or** ☐ **Refunded to you.**	10		

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 ____________

(Please type or print name below signature.) **Telephone number** (   )

Schedule A Excise Tax Liability (See page 6 of the 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 taxes on bows and arrows, electric outboard motors and sonar devices, sport fishing equipment, alcohol sold as but not used as fuel, or inland waterways fuel use; for any floor stocks taxes; or for one-time filings.*

1 9-day-rule taxes

(a) Record of Net Tax Liability	Period 1st–15th day			Period 16th–last day		
First month	A			B		
Second month	C			D		
Third month	E			F		

(b) Net liability for 9-day-rule taxes. (Add the amounts for each semimonthly period.)

2 30-day-rule taxes (IRS Nos. 19 and 98)

(a) Record of Net Tax Liability	Period 1st–15th day			Period 16th–last day		
First month	G			H		
Second month	I			J		
Third month	K			L		

(b) Net liability for 30-day-rule taxes. (Add the amounts for each semimonthly period.)

3 Collected taxes based on billings or tickets sold (IRS Nos. 22, 26, 27, and 28)

(a) Record of Taxes Considered as Collected	Period 1st–15th day			Period 16th–last day		
First month	M			N		
Second month	O			P		
Third month	Q			R		

(b) Collected taxes based on billings or tickets sold. (Add the amounts for each semimonthly period.)

4 14-day-rule gasoline and diesel fuel taxes (IRS Nos. 14, 60, 62, 58, 73, 74, 59, 75, and 76)

(a) Record of Net Tax Liability	Period 1st–15th day			Period 16th–last day		
First month	S			T		
Second month	U			V		
Third month	W			X		

(b) Net liability for 14-day-rule gasoline and diesel fuel taxes. (Add the amounts for each semimonthly period.)

Schedule C **Adjustments and Claims. Complete Schedule C for adjustments and claims only if you are filing Form 720 to report other excise taxes.** Attach a statement explaining each adjustment or claim in Parts I and II, as required. Include your name and EIN on the statement. See page 6 of the instructions.

Part I Adjustments to previously filed Forms 720

(a) Quarter ending	(b) IRS No.	(c) Type of tax	(d) Tax as originally reported on Form 720 or as previously corrected	(e) Adjusted tax	(f) Change (decrease) or increase

1 **Total adjustments.** Combine all amounts in column **(f)** 1

Part II Claims

Month your income tax year ends ▶

2 **Gasoline** (Sold for the uses described) Period of claim ▶

Gasoline or gasohol was sold to a state or local government for its exclusive use, to a nonprofit educational organization for its exclusive use, as supplies for vessels or aircraft, for export, or for use in the production of special fuels. Claimant obtained a certificate of ultimate purchaser or proof of export from the buyer or a certificate of ultimate vendor.	Rate	Gallons	Amount of claim	IRS No.
a Gasoline	$.183			62
b Gasohol containing at least 10% alcohol	.129			59
c Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.14142			75
d Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.15222			76

3 **Nontaxable Use of Gasoline** Period of claim ▶

	Rate	Gallons	Amount of claim	IRS No.
Off-highway business use	$.183			62

4 **Nontaxable Use of Gasohol** Period of claim ▶

Off-highway business use of:	Rate	Gallons	Amount of claim	IRS No.
a Gasohol containing at least 10% alcohol	$.129			59
b Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.14142			75
c Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.15222			76

5 **Nontaxable Use of Undyed Diesel Fuel** (Lines 5a, b, and c) Period of claim ▶
Sales by Registered Ultimate Vendors of Undyed Diesel Fuel (Line 5d)

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

Lines 5a, b, and c: Claimant has in its possession the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s).	Rate	Gallons	Amount of claim	IRS No.
a Heating oil	$.243			60
b Off-highway business use	.243			
c Qualified local and school buses	.243			
d Claimant, a **registered ultimate vendor,** sold diesel fuel for use by the buyer on a farm for farming purposes or to a state or local government for its exclusive use. Claimant obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.	.243			

6 Nontaxable Use of Special Fuels Period of Claim ▶

		Rate	Gallons	Amount of claim	IRS No.
a	Off-highway business use of special motor fuels	$.183			
b	Special motor fuels used in intercity or local buses	.109			61
c	Off-highway business use of compressed natural gas (rate per thousand cubic feet)	.4854	MCF		101

7 Nontaxable Use of Aviation Gasoline Period of Claim ▶

		Rate	Gallons	Amount of claim	IRS No.
a	Used in foreign trade or in certain helicopters	$.193			14
b	Used in commercial aviation (other than foreign trade)	.15			

8 Nontaxable Use of Aviation Fuel (other than gasoline) Period of Claim ▶

		Rate	Gallons	Amount of claim	IRS No.
a	Used in foreign trade, on a farm, or in certain helicopters	$.218			69
b	Used in commercial aviation (other than foreign trade)	.175			77

9 Gasohol Blenders Period of Claim ▶

Claimant bought gasoline taxed at the full rate ($.183) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	Percentage of alcohol in the gasohol	Rate	Gallons of gasoline	Amount of claim	IRS No.
a	At least 10% alcohol	$.03967			62
b	At least 7.7% alcohol but less than 10% alcohol	.02979			
c	At least 5.7% alcohol but less than 7.7% alcohol	.02158			

10 Use of Undyed Diesel Fuel—Train and Intercity and Local Bus Period of Claim ▶

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

		Rate	Gallons	Amount of claim	IRS No.
	Claimant has in its possession the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s).				
a	Diesel-powered trains	$.1875			71
b	Certain intercity and local buses	.17			78

11 Other claims. See page 7 of the instructions.

IRS No.	Tax	Amount of claim
54	Chemicals; used in manufacture of other taxable chemicals	
54	Chemicals; exported	
54	Chemicals; used in the manufacture of taxable substances that are exported	
98	Ozone-depleting chemicals; exported	
22	Communications tax; exempt use by the customer	
26	Transportation of persons by air; refunds to customer (other than alternative method)	
33	Truck, trailer, and semitrailer chassis and bodies; used for further manufacture	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors; exported	
66	Tires; used in further manufacture of a taxable article	
66	Tires; exported, sold or used in foreign trade, or sold to a state or local government or to a nonprofit educational organization	
40	Gas guzzler vehicles; resold for emergency use	

12 Total claims. Add all amounts in Part II. 12

Part III Total Adjustments and Claims

13 Total adjustments and claims. Combine the amounts on lines 1 and 12. Enter the result here and on Part III, line 4 of Form 720. 13

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