SCHEDULE C (Form 720)
(Rev. January 1995)
Department of the Treasury
Internal Revenue Service

Supporting Statement
for Adjustments and Claims

► **Only for attachment to Form 720.**
► **Do not file this form separately. See the instructions for Form 720.**

OMB No. 1545-0023

Name (as shown on Form 720)	Quarter ending (as shown on Form 720)	Employer Identification Number (EIN)

Part I **Adjustments to previously filed Forms 720.** Attach a statement explaining the adjustment. Include your name and EIN on the statement.

(a) Quarter of Form 720	(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).** Show a decrease in tax in brackets ( ) **1**

Part II **Claims**

2 Gasoline Wholesale Distributors

Claimant bought gasoline or a gasohol mixture at a price that included the excise tax and **(a)** sold it to a state or local government for its exclusive use, **(b)** sold it to a nonprofit educational organization for its exclusive use, **(c)** used or sold it as supplies for vessels or aircraft, or **(d)** sold it for export. Claimant is a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchaser or proof of export from the buyer.

Period of claim ► From , 19 , to , 19 .

IRS No.	Type of fuel	Rate	Gallons of fuel	Amount of claim
62	Gasoline	$.184		
59	Gasohol containing at least 10% alcohol	.13		
75	Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.1424		
76	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.1532		

3 Gasohol Blenders (See instructions.)

Claimant bought gasoline taxed at the full rate ($.184) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

Period of claim ► From , 19 , to , 19 .

IRS No.	Percentage of alcohol in the gasohol	Rate	Gallons of gasoline	Amount of claim
62	at least 10% alcohol	$.0396		
62	at least 7.7% alcohol but less than 10% alcohol	.0298		
62	at least 5.7% alcohol but less than 7.7% alcohol	.0216		

4 Off-Highway Business Use of Gasoline (See instructions.)

Claimant used gasoline for an off-highway business use.

Period of claim ► From , 19 , to , 19 . Income tax year ►

IRS No.		Rate	Gallons	Amount of claim
62	Gasoline	$.184		

5 Registered Ultimate Vendors of Diesel Fuel (claims for fuel sold to buyer for the buyer's use on a farm for farming purposes or to a state or local government for its exclusive use)

Claimant sold undyed diesel fuel **(a)** to a state or local government for its exclusive use or **(b)** for use by the buyer on a farm for farming purposes. Claimant is a registered ultimate vendor, sold the fuel at a tax-excluded price, certifies that the diesel fuel did not contain visible evidence of dye, and obtained the required certificate from the buyer and has no reason to believe any of the information on the certificate is false.

Period of claim ► From , 19 , to , 19 .

IRS No.		Rate	Gallons	Amount of claim
60	Undyed diesel fuel	$.244		

6 Off-Highway Business Use of Undyed Diesel Fuel (See instructions.)

Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used that diesel fuel for an off-highway business use.

Period of claim ▶ From , 19 , to , 19 . Income tax year ▶

IRS No.		Rate	Gallons	Amount of claim
60	Undyed diesel fuel, off-highway business use	$.244		

7 Train and Intercity or Local Bus Use of Undyed Diesel Fuel (See instructions.)

Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used the diesel fuel in an engine that propels a diesel-powered train or diesel-powered intercity or local bus.

Period of claim ▶ From , 19 , to , 19 . Income tax year ▶

IRS No.		Rate	Gallons	Amount of claim
71	Undyed diesel fuel used in diesel-powered trains	$.175		
78	Undyed diesel fuel used in certain intercity or local buses	.17		

8 Aviation Fuel (Other than gasoline)

IRS No.		Rate	Gallons	Amount of claim
69	Used in commercial aviation (other than foreign trade)	$.218		
69	Used in foreign trade	.219		

9 Other Claims

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	
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	

10 Total claims. Add all amounts in Part II. Enter the total as a negative item in brackets ( ) **10**

Part III Total Adjustments and Claims

11 Total adjustments and claims. Combine the amounts on lines 1 and 10. Enter here and on Part III, line 4 of Form 720. **Caution:** *If the total on line 11 is in brackets, be sure to enter it in brackets on line 4, Form 720* **11**

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