

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

▶ See the Instructions for Form 720.

Check here if:

- Final return
 Address change

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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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
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)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses		.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 fuel derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
	Retail Tax		Rate	Tax
33	Truck, trailer, and semitrailer chassis and bodies, and tractors		12% of sales price	33
	Ship Passenger Tax	Number of persons	Rate	Tax
29	Transportation by water		\$3 per person	29
	Other Excise Tax	Amount of obligations	Rate	Tax
31	Obligations not in registered form		\$.01	31

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
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	IRS No.
30	Policies issued by foreign insurers (see instructions)		\$.04		30
	Casualty insurance and indemnity bonds				
	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	\$.43 per shaft		106	
		Number of gallons	Rate	Tax	
64	Inland waterways fuel use tax		\$.20		64
125	LUST tax on inland waterways fuel use (see instructions)		.001		125
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
				Tax	
20	Floor Stocks Tax 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(see instructions) ▶	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)** ▶

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature _____ Date _____ Title _____

Type or print name below signature. Telephone number () _____

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ EIN _____

Phone no. () _____

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
d	LUST tax on aviation fuels used in foreign trade	.001			433

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	.243			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
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
e	LUST tax on aviation fuels used in foreign trade	.001			433

6 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See the Instructions for Form 720 for the credit rate.

	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 fuel 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
f	LUST tax on aviation fuels used in foreign trade	.001			433

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			

12 Alcohol Fuel Mixture Credit Period of Claim ▶ _____
Registration Number ▶ _____

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 12 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13 Biodiesel or Renewable Diesel Mixture Credit Period of Claim ▶ _____
Registration Number ▶ _____

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 720.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit Registration Number ▶ _____

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

15 Other claims. See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c Exported dyed kerosene (see Caution above line 1 on page 4)		416
d Diesel-water fuel emulsion (see instructions)		
e Registered credit card issuers		
f		
g		
h		
i		

16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720. **16**

Form 720-V, 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/small 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** (2008)

720-V

Department of the Treasury
Internal Revenue Service (77)

Payment Voucher

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

OMB No. 1545-0023

2008

1 Enter your employer identification number.		2 Enter the amount of your payment. ►		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			