

Quarterly Federal Excise Tax Return

► For Paperwork Reduction Act Notice, see the separate instructions.

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.)	

FOR IRS USE ONLY

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Final Return: If this is a final return or a one-time filing, check this box

Part I

IRS No.	Environmental Taxes (Attach Form 6627 for all environmental taxes.)	Tax	IRS No.		
53	Domestic petroleum superfund tax		53		
16	Imported petroleum products superfund tax		16		
54	Chemicals		54		
17	Imported chemical substances		17		
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		\$.244		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		.244		
71	Dyed diesel fuel used in trains		.069		71
78	Dyed diesel fuel used in certain intercity or local buses		.074		78
61	Special motor fuels		.184/.183		61
79	Other alcohol 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 failure to blend or later separation		(See instructions.)		
58	Gasoline sold for gasohol production containing at least 10% alcohol		.1444		58
73	Gasoline sold for gasohol production containing at least 7.7% alcohol but less than 10% alcohol		.1542		73
74	Gasoline sold for gasohol production containing at least 5.7% alcohol but less than 7.7% alcohol		.1624		74
59	Gasohol containing at least 10% alcohol		.13		59
75	Gasohol containing at least 7.7% alcohol but less than 10% alcohol		.1424		75
76	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol		.1532		76
69	Aviation fuel (other than gasoline)		.219		69
14	Gasoline for use in noncommercial aviation		.01		14
77	LUST tax on aviation fuel (other than gasoline)		.001		77
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101

IRS No.	Retail Tax (Attach Form 8807.)			Tax	IRS No.	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors				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 (Attach Form 8807.)			Tax	IRS No.	
92	Passenger vehicles				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	
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.				Tax	IRS No.
41	Sport fishing equipment (Attach Form 8807.)				41
42	Electric outboard motors and sonar devices (Attach Form 8807.)				42
44	Bows and arrows (Attach Form 8807.)				44
IRS No.		Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel use tax		\$.244		64
51	Alcohol sold as but not used as fuel (See instructions.)		.54/.40		51
IRS No.	Floor Stocks Taxes			Tax	IRS No.
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 Adjustments and claims (See instructions. Complete Schedule C.)	4		
5 Tax as adjusted. Combine lines 3 and 4. Enter the result here, using brackets if less than zero. (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 (in brackets) on line 5, add line 5 and line 8. Check if you want it:	10		

Applied to your next return, or **Refunded to you.**

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.

Sign Here

▶ _____ 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		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		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		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. 60, 62, 58, 73, 74, 59, 75, and 76)

(a) Record of Net Tax Liability	Period			
	1st-15th day		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 a refund 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 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 (Sold for the uses described)

Gasoline was (a) sold to a state or local government for its exclusive use, (b) sold to a nonprofit educational organization for its exclusive use, (c) used or sold as supplies for vessels or aircraft, or (d) sold for export. Claimant obtained a certificate of ultimate purchaser, proof of export from the buyer, or a certificate of ultimate vendor.

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

Claimant used gasoline for a business use other than in a highway vehicle registered (or required to be registered) for highway 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) (See the instructions.)

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 (See 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	
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**