

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

Part I Caution: Taxes that do not apply after December 31, 1996, are marked with an asterisk.

| 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) | | .043** | | 69 |
| 14 | Aviation gasoline | | .043** | | 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 |

**Applicable after December 31, 1996.

| 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.) | | 8% of sales price over \$36,000** | | 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 | |
| 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 | 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: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you. | 10 | | |

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

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 | | 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. 14, 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 adjustments and claims only if you are reporting a liability in Part I or II of Form 720.** Attach a statement explaining each adjustment or claim 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 ►

| | Period of claim ► | | | |
|--|-------------------|---------|-----------------|---------|
| | Rate | Gallons | Amount of claim | IRS No. |
| 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. | | | | |
| 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

Caution: You cannot make a claim on lines 5a through 5c for the tax paid on diesel fuel that you used on a farm for farming purposes or on diesel fuel for the exclusive use of a state or local government.

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) and, if exported, proof of export.

| | 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 | } | | | 61 |
| b Special motor fuels used in intercity or local buses | .109 | | | | |
| 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 | \$.043** | | | | 14 |
| **b Used in commercial aviation (other than foreign trade) | (See instructions) | | | | |

| 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 | \$.043** | | | | 69 |
| **b Used in commercial aviation (other than foreign trade) | (See instructions) | | | | 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 . . . <input type="checkbox"/> | | | | | |
| | 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 | .169 | | | 78 |

| 11 Other claims. See page 7 of the instructions. | | | | | |
|---|---|-----------------|--|--|--|
| IRS No. | Tax | Amount of claim | | | |
| 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 of Schedule C. | 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 page 2, Part III, line 4 of Form 720. | 13 | | |

**Applicable after December 31, 1996.



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