

# Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► For Privacy Act and 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

IRS No.	Environmental Taxes (Attach Form 6627.)	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	Local telephone service, toll 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	
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		.244		
71	Dyed diesel fuel used in trains		.044		71
78	Dyed diesel fuel used in certain intercity or local buses		.074		78
35	(a) Kerosene, tax on removal at terminal rack		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
61	Liquefied petroleum gas (LPG) (such as propane or butane)		.136		61
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 failure to blend or later separation (See instructions.)				
58	Gasoline removed or entered for production of 10% gasohol		.14444		58
73	Gasoline removed or entered for production of 7.7% gasohol		.15430		73
74	Gasoline removed or entered for production of 5.7% gasohol		.16248		74
59	10% gasohol		.130		59
75	7.7% gasohol		.14242		75
76	5.7% gasohol		.15322		76
69	Aviation fuel (other than gasoline)		.219		69
14	Aviation gasoline		.194		14
77	Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade)		.044		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.)		5% of sales price over base amount			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
97	Vaccines (See instructions.)						97
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			
<b>1 Total.</b> Add all amounts in Part I. (Complete Schedule A unless one-time filing.)					\$		

**Part II**

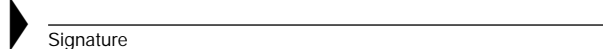
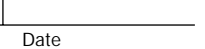
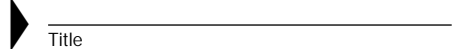
IRS No.			Rate	Tax	IRS No.	
41	Sport fishing equipment		10% of sales price		41	
42	Electric outboard motors and sonar devices		3% of sales price		42	
44	Bows		11% of sales price		44	
102	Arrow components		12.4% of sales price		102	
IRS No.			Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel 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
<b>2 Total.</b> Add all amounts in Part II.					\$	

**Part III**

<b>3</b>	Total tax. Add line 1, Part I, and line 2, Part II	<b>3</b>	
<b>4</b>	Adjustments and claims (See instructions. Complete Schedule C.)	<b>4</b>	
<b>5</b>	Net tax after adjustments and claims. Combine lines 3 and 4. (If no entry on line 4, enter amount from line 3.)	<b>5</b>	
<b>6</b>	Deposits you made for the quarter	<b>6</b>	
<b>7</b>	Overpayment from previous quarter	<b>7</b>	
<b>8</b>	Total of lines 6 and 7	<b>8</b>	
<b>9</b>	<b>Balance Due.</b> If line 5 is greater than line 8, enter the difference. This amount must be paid with the return. Enclose check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> 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"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	<b>10</b>	

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**

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

**Schedule A Excise Tax Liability** (See page 8 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, arrow components, electric outboard motors and sonar devices, sport fishing equipment, alcohol sold as but not used as fuel, inland waterways fuel use, or 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	
Special rule for September* . . . . .	▶			
(b) Net liability for 9-day-rule taxes. (Add the amounts for each semimonthly period.)				

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

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

**3 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* . . . . .	▶			
(b) Alternative method taxes. (Add the amounts for each semimonthly period.)				

**4 14-day-rule gasoline, diesel fuel, and kerosene taxes (IRS Nos. 60, 35, 62, 58, 73, 74, 59, 75, 76, and 14)**

(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	
Special rule for September* . . . . .	▶			
(b) Net liability for 14-day-rule gasoline, diesel fuel, and kerosene taxes. (Add the amounts for each semimonthly period.)				

\*Complete only as instructed. See page 8.

**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 8 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
<b>1 Total adjustments.</b> Combine all amounts in column (f) . . . . .				<b>1</b>	

**Part II Claims**

Month your income tax year ends ►

**2 Nontaxable Use of Gasoline and Gasohol**

Period of claim ►

	Rate	Gallons	Amount of claim	IRS No.
a Off-highway business use of gasoline	\$.184			62
<b>Off-highway business use of:</b>				
b 10% gasohol	\$.130			59
c 7.7% gasohol	.14242			75
d 5.7% gasohol	.15322			76

**3 Nontaxable Use of Aviation Gasoline**

Period of claim ►

	Rate	Gallons	Amount of claim	IRS No.
a Used in foreign trade or in certain aircraft	\$.194			14
b Used in commercial aviation (other than foreign trade)	.15			

**4 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene**

Period of claim ►

Claimant has in its possession the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s). Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel 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 the tax paid on diesel fuel or kerosene used on a farm for farming purposes, for the exclusive use of a state or local government or for sales from a blocked pump.

	Rate	Gallons	Amount of claim	IRS No.
a Heating oil	\$.244			60
b Off-highway business use	.244			
c Use in qualified local and school buses	.244			
d Use in certain intercity and local buses	.17			
e Use in trains	.20			

**5 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 aircraft	\$.219			69
b Used in commercial aviation (other than foreign trade)	.175			

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Period of claim ►

UV Registration Number ►

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

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	IRS No.
a Use on a farm for farming purposes	\$.244			60
b Use by a state or local government	.244			

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene**

Period of claim ▶ \_\_\_\_\_  
 UV Registration Number ▶ \_\_\_\_\_  
 UP Registration Number ▶ \_\_\_\_\_

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for line 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false.

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	IRS No.
a Use on a farm for farming purposes	\$.244			35
b Use by a state or local government	.244			
c Sale from a blocked pump	.244			

**8 Nontaxable Use of LPG in Certain Buses**

Period of claim ▶ \_\_\_\_\_

	Rate	Gallons	Amount of claim	IRS No.
a Certain intercity and local buses	\$.062			61
b Qualified local and school buses	.136			

**9 Gasohol Blending**

Period of claim ▶ \_\_\_\_\_

Claimant bought gasoline taxed at the full rate 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.

	Type of gasohol	Rate	Gallons of		Amount of claim (rate x gals. of gasohol)	IRS No.
			Gasoline	Alcohol		
a	10% gasohol	\$.03956				62
b	7.7% gasohol	.0297				
c	5.7% gasohol	.02152				

**10 Gasoline (Sold for the uses described.)**

Earliest date of sale included in claim ▶ \_\_\_\_\_  
 Latest date of sale included in 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 sold the fuel at a tax-excluded price, repaid the amount of the tax to the buyer, or has obtained written consent of the buyer to take the claim; and 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	\$.184			62
b 10% gasohol	.130			59
c 7.7% gasohol	.14242			75
d 5.7% gasohol	.15322			76
e Aviation gasoline	.194			14

**11 Other claims.** See page 10 of the instructions.

Tax	Amount of claim	IRS No.
a Ozone-depleting chemicals; exported		98
b Communications tax; claim by customer for exempt use		22
c Transportation of persons by air; refunds to customer (other than alternative method)		26
d Truck, trailer, and semitrailer chassis and bodies; used as a component on a taxable vehicle		33
e Truck, trailer, and semitrailer chassis and bodies, and tractors; exported		33
f Tires; exported, sold for use as supplies for vessels or aircraft, or sold to a state or local government or to a nonprofit educational organization		66
g Tires; sold on or in connection with truck, trailer, and semitrailer chassis and bodies, and tractors reported on IRS No. 33 (See page 4 of the instructions.)		66
h Gas guzzler vehicles; for emergency use		40

**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**



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