

## Information on Fuel Inventories and Sales

▶ Attach to Form 720.

▶ See instructions on back of form.

Name (as shown on Form 720)	Quarter ending	Employer identification number
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- a** Are you required to file **Form 2290**, Heavy Vehicle Use Tax Return? . . . . .  Yes  No
- b** Are you registered on **Form 637**, Application for Registration? . . . . .  Yes  No
- If "Yes," please enter your registration number(s) here . . . . . ▶

### Information on Fuels

	A	B	C	D	E
Type of Fuel . . . . .					
Enter IRS No. from Form 720 . . . . .	IRS No.	IRS No.	IRS No.	IRS No.	IRS No.

### Part I Computation of Gallons

### Number of Gallons

	A	B	C	D	E
<b>Beginning inventory</b>					
<b>1</b> Tax paid					
<b>2</b> Tax free					
<b>Acquisitions</b>					
<b>3a</b> Purchases tax paid					
<b>b</b> Purchases tax free					
<b>c</b> Imports					
<b>d</b> Production					
<b>e</b> Gain (loss) in storage					
<b>4 Total available</b> (Combine lines 1 through 3e)					
<b>Ending inventory</b>					
<b>5a</b> Tax paid					
<b>b</b> Tax free					
<b>6 Total gross disposals</b> (line 4 less lines 5a and 5b)					
<b>Disposals not subject to tax</b>					
<b>7a</b> Exports					
<b>b</b> Tax-free sales					
<b>c</b> Sales to state and local governments and nonprofit educational organizations					
<b>d</b> Tax-paid sales (see instructions)					
<b>e</b> Sales to heating oil users					
<b>8 Disposals subject to tax</b> (line 6 less lines 7a through 7e)					

### Part II Additional Information

<b>9</b> Blended with alcohol					
<b>10</b> Sold for blending					
<b>11</b> Sold for use or used on inland waterways					
<b>12</b> Sold for use or used in aircraft or trains					

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 28 min.; **Learning about the law or the form**, 18 min.; **Preparing and sending the form to the IRS**, 25 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in **Instructions for Form 720**, Quarterly Federal Excise Tax Return.

## Change You Should Note

**Gasoline Tax.**—The Revenue Reconciliation Act of 1990 (the 1990 Act) made changes to the gasoline tax. Under the 1990 Act, tax is imposed on any removal of gasoline at the terminal rack regardless of whether tax has been previously imposed on that gasoline. If you are reporting tax on gasoline, gasohol, or gasoline sold for gasohol production (IRS Nos. 62, 59, and 58), do not complete line 7d (Tax-paid sales) on Form 8743 and, in computing your taxable gallons, do not subtract line 7d from line 6 on Form 8743. This change is effective for quarters beginning on or after July 1, 1991.

## General Instructions

### Purpose of Form

Use this form if you report excise taxes on fuels on Form 720. It provides information on fuel sales and inventories each quarter and helps you figure the number of gallons of fuel subject to tax. Attach this form to Form 720.

### Who Must File

If you report an excise tax on fuels on Form 720, you must file this form.

### When To File

File Form 8743 quarterly as an attachment to Form 720. See the instructions for Form 720 for more information.

## Specific Instructions

**Name.**—Enter the name of the taxpayer shown on Form 720.

**Quarter Ending.**—Enter the last day of the quarter for which you are filing Form 720.

**Employer Identification Number.**—Enter the employer identification number shown on Form 720.

**Types of Fuels.**—Complete a column for each IRS No. under which you are reporting tax on Form 720.

Enter the type of fuel such as gasoline, diesel, or aviation fuel. See Form 720 for the IRS No. for each type of fuel. If you need additional columns, make a copy of this form and attach all copies to Form 720.

## Part I—Computation of Gallons (Subject to Tax)

### Lines 1 and 2— Beginning inventory

**Enter on:**

**Line 1.**—The number of gallons of fuel in your inventory in the United States on which you paid tax to your supplier. Inventory includes all fuel you own wherever located in the United States.

**Line 2.**—The number of gallons of fuel in your inventory in the United States on which you did not pay tax when you purchased the fuel from your supplier. Also enter the number of gallons of fuel in your beginning inventory that you produced.

### Lines 3a through 3e— Acquisitions

**Enter on:**

**Line 3a.**—The number of gallons of fuel you purchased tax-paid this quarter.

**Line 3b.**—The number of gallons of fuel you purchased tax-free in the United States this quarter.

**Line 3c.**—The number of gallons of fuel you imported into the United States this quarter.

**Line 3d.**—The number of gallons of fuel you produced during the quarter. This includes additional gallons you produced using fuel ingredients other than the fuel type reported in this column.

**Line 3e.**—The number of gallons of fuel you gained or lost in storage during the quarter.

### Lines 5a and 5b—Ending inventory

**Enter on:**

**Line 5a.**—The number of gallons of tax-paid fuel in your ending inventory for the quarter.

**Line 5b.**—The number of gallons of tax-free fuel in your ending inventory.

### Lines 7a through 7e—Disposals not subject to tax

**Enter on:**

**Line 7a.**—The number of gallons of fuel you exported from the United States during the quarter that were not subject to tax.

**Line 7b.**—The number of gallons of fuel you sold during the quarter tax-free by registration or certification, other than gallons reported on line 7c. This includes fuel you used in a nontaxable use.

**Line 7c.**—The number of gallons of fuel you sold tax-free during the quarter to state and local governments and nonprofit educational organizations.

**Line 7d.**—The number of gallons of fuel disposed of during the quarter on which you paid tax to your supplier. **YOU CANNOT SUBTRACT YOUR TAX-PAID SALES IN COMPUTING TAXABLE GALLONS FOR GASOLINE, GASOHOL, OR GASOLINE SOLD FOR GASOHOL PRODUCTION (IRS NOS. 62, 59, AND 58).**

**Line 7e.**—The number of gallons of heating oil you sold to the user. This includes fuel you used for heating.

### Line 8—Disposals subject to tax

**Enter on:**

**Line 8.**—The number of gallons of fuel on which you must report tax on Form 720 for the quarter (line 6 less lines 7a through 7e).

## Part II—Additional Information

**Enter on:**

**Line 9.**—The number of gallons of fuel, such as gasoline, reported in this column that you **blended** with alcohol during the quarter. You must report information on blended gallons of fuel subject to a reduced rate of tax in a separate column.

**Line 10.**—The number of gallons of fuel, such as gasoline, you sold during the quarter for blending with alcohol that you are reporting in a separate column.

**Line 11.**—The number of gallons of fuel you sold for use or used in vessels on inland waterways.

**Line 12.**—The number of gallons of fuel you sold for use or used in an aircraft or a train.