

Excise Tax Liability

▶ **Attach to Form 720.**
 ▶ **See instructions on back.**

Name (as shown on Form 720)	Quarter ending	Employer identification number
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Note: Do not use Schedule A for taxes on bows and arrows, electric outboard motors and sonar devices, sport fishing equipment, alcohol sold 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 (See instructions.)

(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) (See instructions.)

(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 taxes (IRS Nos. 62, 58, 73, 74, 59, 75, and 76) (See instructions.)

(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 taxes. (Add the amounts for each semimonthly period.)				

General Instructions

Purpose of form.—Use Schedule A to report your net tax liability for the 6 semimonthly periods in a quarter. Generally, you must file Schedule A if you have an entry in Part I of Form 720. Do not use Schedule A if you are making a one-time filing of Form 720. File Schedule A with the Form 720 you file for each quarter. See the Instructions for Form 720 for information on when and where to file this form.

DO NOT enter your deposits in boxes A–X. The IRS obtains this information from your deposit coupons. See the Instructions for Form 720 for information on deposits.

Semimonthly period.—A semimonthly period is the first 15 days of a month or the 16th through the last day of a month.

Special rule for gasoline liability in September (IRS Nos. 62, 58, 73, 74, 59, 75, and 76).—The liability for gasoline tax for the second semimonthly period of September is reported as follows. The liability for the period beginning September 16 and ending September 22 must be written in below box **F** or box **X**. The liability for the period beginning September 23 and ending September 30 must be shown in box **F** or box **X**.

Net liability.—This is the liability for a semimonthly period plus or minus any adjustment for that semimonthly period. If you are making an adjustment for a prior quarter, report the adjustment in the semimonthly period in which you determine the adjustment is necessary.

Specific Instructions

If you are reporting more than one type of tax on lines 1, 2, 3, or 4, add the net liability for each tax for each semimonthly period and enter the total in the applicable box.

Line 1, 9-day-rule taxes.—Report in boxes **A–F** the net liability for the following taxes:

Type of Tax	IRS No.
Domestic petroleum superfund tax	53
Domestic petroleum oil spill tax	18

Type of Tax	IRS No.
Imported petroleum products superfund tax	16
Imported petroleum products oil spill tax	21
Chemicals	54
Imported chemical substances	17
Communications taxes*	22
Transportation of persons by air*	26
Transportation of property by air*	28
Use of international air travel facilities*	27
Diesel fuel	60
Diesel fuel for use in trains	71
Diesel fuel for use in certain intercity buses	78
Special motor fuels	61
Other alcohol fuels	79
Gasoline**	62
Gasoline sold for gasohol production containing at least 10% alcohol**	58
Gasoline sold for gasohol production containing at least 7.7% alcohol but less than 10% alcohol**	73
Gasoline sold for gasohol production containing at least 5.7% alcohol but less than 7.7% alcohol**	74
Gasohol containing at least 10% alcohol**	59
Gasohol containing at least 7.7% alcohol but less than 10% alcohol**	75
Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol**	76
Aviation fuel (other than gasoline)	69
Gasoline for use in noncommercial aviation	14
LUST tax on aviation fuel (other than gasoline)	77
Truck, trailer, and semitrailer chassis and bodies, and tractors	33
Transportation by water	29
Passenger vehicle luxury tax	92
Aircraft luxury tax	90
Boat luxury tax	91

Type of Tax	IRS No.
Fur luxury tax	93
Jewelry luxury tax	94
Underground mined coal	36 & 37
Surface mined coal	38 & 39
Highway-type tires	66
Gas guzzler tax	40
DPT vaccine	81
DT vaccine	82
MMR vaccine	83
Polio vaccine	84
Policies issued by foreign insurers	30
Obligations not in registered form	31

Line 2, 30-day-rule taxes.—Report in boxes **G–L** the net liability for the ozone-depleting chemicals (ODCs) tax (IRS No. 98) and the tax on imported products containing ODCs (IRS No. 19).

Line 3, collected taxes based on billings or tickets sold.—Report in boxes **M–R** the amount of tax based on billings or tickets sold for communications taxes (IRS No. 22) or air transportation taxes (IRS Nos. 26, 27, and 28). The amount of tax to report for a semimonthly period is the amount that is considered as collected during that period. For example, the amounts billed for communications services from December 1, 1992, to December 15, 1992, are considered collected during the period January 1, 1993, to January 7, 1993, and are reported for the first quarter of 1993 on Schedule A in box **M**, not the fourth quarter of 1992.

If you report based on actual collections, use line 1.

Line 4, 14-day-rule gasoline taxes.—Report in boxes **S–X** the net liability for the gasoline tax (IRS Nos. 62, 58, 73, 74, 59, 75, and 76) if you used the 14-day rule to make your deposits.

If you do not use the 14-day rule, report your gasoline tax liability on line 1.

***Note 1:** Use line 1 for communications and air transportation taxes based on actual collections. Otherwise, use line 3 to report your collections based on billings or tickets sold.

****Note 2:** If you used the 14-day rule for your gasoline deposits, use line 4 to report your net liability for gasoline tax.