

# 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.)	

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

**Part I** Caution: Expired taxes are marked with an asterisk (\*).

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		\$ .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/.218**		69
14	Aviation gasoline		.193**		14
77	Aviation fuel (other than gasoline) for use in commercial aviation (See instructions.)		.043		77
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101

\*\*This rate applies after August 26, 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.)		10% /9% of sales price over \$34,000		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

**2 Total.** 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 <span style="float:right">▶</span>	<b>6</b>		
<b>7</b>	Overpayment from previous quarter <span style="float:right">▶</span>	<b>7</b>		
<b>8</b>	Total of lines 6 and 7 <span style="float:right">▶</span>	<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. Attach check or money order for full amount payable to "Internal Revenue Service." Write your EIN, "Form 720," and the quarter on it <span style="float:right">▶</span>	<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**

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	<b>A</b>		<b>B</b>	
Second month	<b>C</b>		<b>D</b>	
Third month	<b>E</b>		<b>F</b>	
<b>(b)</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	<b>G</b>		<b>H</b>	
Second month	<b>I</b>		<b>J</b>	
Third month	<b>K</b>		<b>L</b>	
<b>(b)</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	<b>M</b>		<b>N</b>	
Second month	<b>O</b>		<b>P</b>	
Third month	<b>Q</b>		<b>R</b>	
<b>(b)</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	<b>S</b>		<b>T</b>	
Second month	<b>U</b>		<b>V</b>	
Third month	<b>W</b>		<b>X</b>	
<b>(b)</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 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 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 Gasoline (Sold for the uses described)** Period of 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 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	\$.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 ►

	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) Sales by Registered Ultimate Vendors of Undyed Diesel Fuel (Line 5d)** Period of claim ►

Claimant certifies that the diesel fuel did not contain visible evidence of dye. However, if any of the diesel fuel included in this claim **did** contain visible evidence of dye, check the box and attach a detailed explanation . . . . .

	Rate	Gallons	Amount of claim	IRS No.
<b>Lines 5a, b, and c:</b> 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 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 to a state or local government for its exclusive use or for use by the buyer on a farm for farming purposes. Claimant obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.	.243			

<b>6 Nontaxable Use of Special Fuels</b>		Period of Claim ▶			
	Rate	Gallons	Amount of claim		IRS No.
a Special motor fuels (other than LPG or fuels used in intercity or local buses)	\$.183	}			61
b Liquefied petroleum gas (LPG)	.183				
c Special motor fuels used in intercity or local buses	.109				
d Compressed natural gas (rate per thousand cubic feet)	.4854	MCF			101

<b>7 Nontaxable Use of Aviation Gasoline</b>		Period of Claim ▶			
	Rate	Gallons	Amount of claim		IRS No.
a Used in foreign trade or in certain helicopters	\$.183/.193**	}			14
b Used in commercial aviation (other than foreign trade)	\$.14/.15**				

<b>8 Nontaxable Use of Aviation Fuel (other than gasoline)</b>		Period of Claim ▶			
	Rate	Gallons	Amount of claim		IRS No.
a Used in foreign trade, on a farm, or in certain helicopters	\$.043/.218**				69
b Used in commercial aviation (other than foreign trade)	.175**				77

<b>9 Gasohol Blenders</b>		Period of Claim ▶			
Percentage of alcohol in the gasohol	Rate	Gallons of gasoline	Amount of claim		IRS No.
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.					
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				

<b>10 Use of Undyed Diesel Fuel—Train and Intercity and Local Bus</b>		Period of Claim ▶			
Claimant certifies that the diesel fuel did not contain visible evidence of dye. However, if any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, check the box and attach a detailed explanation . . . . . <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	.17				78

<b>11 Other claims.</b> See page 7 of 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 (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. **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 Part III, line 4 of Form 720. **13**

\*\*See the line instructions on page 7.



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