

# Environmental Taxes

▶ See the separate instructions.  
▶ Attach to Form 720.

Name (as shown on Form 720)	Quarter ending	Employer identification number	
<b>Part I Tax on Petroleum</b>			
	(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery . . . . .			
2 Crude oil taxed before receipt at refinery . . . . .			
3 Taxable crude oil (subtract line 2 from line 1). Enter the result on both lines 3(a) and 3(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.	(a)	\$ .097 bbl.	\$
	(b)	\$ .05 bbl.	\$
4 Crude oil used in or exported from the U.S. before the tax was imposed. Enter on both lines 4(a) and 4(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.	(a)	\$ .097 bbl.	\$
	(b)	\$ .05 bbl.	\$
5 Total domestic petroleum superfund tax (add lines 3(a) and 4(a), column (c)). Enter here and on Form 720 on the line for <b>IRS No. 53</b> . . . ▶			\$
6 Total domestic petroleum oil spill tax (add lines 3(b) and 4(b), column (c)). Enter here and on Form 720 on the line for <b>IRS No. 18</b> . . . ▶			\$
7 Imported petroleum products superfund tax. Enter the number of barrels imported in column (a). (Must agree with line 8, col. (a).) Enter in column (c) the amount of tax by multiplying column (a) by column (b), and also enter it on Form 720 on the line for <b>IRS No. 16</b> . . . . . ▶		\$ .097 bbl.	\$
8 Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). (Must agree with line 7, col. (a).) Enter in column (c) the amount of tax by multiplying column (a) by column (b), and also enter it on Form 720 on the line for <b>IRS No. 21</b> . . . . . ▶		\$ .05 bbl.	\$

**Part II Tax on Chemicals (Other Than Ozone-Depleting Chemicals (ODCs)), IRS No. 54**

Chemical (General formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))	Chemical (General formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))
1 Acetylene (C <sub>2</sub> H <sub>2</sub> ) . . . . .		\$4.87		22 Hydrochloric acid (HCl) . . . . .		\$0.29	
2 Ammonia (NH <sub>3</sub> ) . . . . .		2.64		23 Hydrogen fluoride (HF) . . . . .		4.23	
3 Antimony (Sb) . . . . .		4.45		24 Lead oxide (PbO) . . . . .		4.14	
4 Antimony trioxide (Sb <sub>2</sub> O <sub>3</sub> ) . . . . .		3.75		25 Mercury (Hg) . . . . .		4.45	
5 Arsenic (As) . . . . .		4.45		26 Methane (CH <sub>4</sub> ) . . . . .		3.44	
6 Arsenic trioxide (As <sub>2</sub> O <sub>3</sub> ) . . . . .		3.41		27 Naphthalene (C <sub>10</sub> H <sub>8</sub> ) . . . . .		4.87	
7 Barium sulfide (BaS) . . . . .		2.30		28 Nickel (Ni) . . . . .		4.45	
8 Benzene (C <sub>6</sub> H <sub>6</sub> ) . . . . .		4.87		29 Nitric acid (HNO <sub>3</sub> ) . . . . .		0.24	
9 Bromine (Br) . . . . .		4.45		30 Phosphorus (P) . . . . .		4.45	
10 Butadiene (C <sub>4</sub> H <sub>6</sub> ) . . . . .		4.87		31 Potassium dichromate (K <sub>2</sub> Cr <sub>2</sub> O <sub>7</sub> ) . . . . .		1.69	
11 Butane (C <sub>4</sub> H <sub>10</sub> ) . . . . .		4.87		32 Potassium hydroxide (KOH) . . . . .		0.22	
12 Butylene (C <sub>4</sub> H <sub>8</sub> ) . . . . .		4.87		33 Propylene (C <sub>3</sub> H <sub>6</sub> ) . . . . .		4.87	
13 Cadmium (Cd) . . . . .		4.45		34 Sodium dichromate (NaCr <sub>2</sub> O <sub>7</sub> ) . . . . .		1.87	
14 Chlorine (Cl) . . . . .		2.70		35 Sodium hydroxide (NaOH) . . . . .		0.28	
15 Chromite (FeCr <sub>2</sub> O <sub>4</sub> ) . . . . .		1.52		36 Stannic chloride (SnCl <sub>4</sub> ) . . . . .		2.12	
16 Chromium (Cr) . . . . .		4.45		37 Stannous chloride (SnCl <sub>2</sub> ) . . . . .		2.85	
17 Cobalt (Co) . . . . .		4.45		38 Sulfuric acid (H <sub>2</sub> SO <sub>4</sub> ) . . . . .		0.26	
18 Cupric oxide (CuO) . . . . .		3.59		39 Toluene (C <sub>7</sub> H <sub>8</sub> ) . . . . .		4.87	
19 Cupric sulfate (CuSO <sub>4</sub> ) . . . . .		1.87		40 Xylene (C <sub>8</sub> H <sub>10</sub> ) . . . . .		4.87	
20 Cuprous oxide (Cu <sub>2</sub> O) . . . . .		3.97		41 Zinc chloride (ZnCl <sub>2</sub> ) . . . . .		2.22	
21 Ethylene (C <sub>2</sub> H <sub>4</sub> ) . . . . .		4.87		42 Zinc sulfate (ZnSO <sub>4</sub> ) . . . . .		1.90	
<b>43 Total Chemical Tax</b> (add lines 1–42, column (c)). Enter here and on Form 720 on the line for <b>IRS No. 54</b> . ▶							\$

**Part III Tax on Imported Chemical Substances, IRS No. 17**

(a) Imported chemical substance	(b) Tons	(c) Taxable chemical used in manufacture of substance	(d) Conversion factor, percentage of metal, or entry value	(e) Rate	(f) Tax (see instructions)
1					
2					
3					
<b>4 Total Imported Chemical Substances Tax.</b> Enter here and on Form 720 on the line for <b>IRS No. 17</b> . . . . . ▶					\$

**Part IV Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98**

**Elections.**—If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election).  If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election).

(a) Ozone-depleting chemical	(b) Number of pounds	(c) Tax per pound	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
<b>4 Total Ozone-Depleting Chemicals Tax.</b> Enter here and on Form 720 on the line for <b>IRS No. 98</b> . . . . . ▶			\$

**Part V Tax on Imported Products Containing ODCs, IRS No. 19**

**Election.**—If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box.

(a) Imported product	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see instructions)
1					
2					
3					
<b>4 Total Tax on Imported Products Containing ODCs.</b> Enter here and on Form 720 on the line for <b>IRS No. 19</b> . . . . . ▶					\$

**Part VI Tax on Floor Stocks of ODCs, IRS No. 20**

(a) Ozone-depleting chemical	(b) Number of pounds	(c) Tax per pound	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
<b>4 Total Floor Stocks Tax.</b> Enter here and on Form 720 on the line for <b>IRS No. 20</b> . . . . . ▶			\$