

## 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.

### 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>3</b> Purchases tax paid					
<b>4</b> Purchases tax free					
<b>5</b> Imports					
<b>6</b> Production					
<b>7</b> Gain (loss) in storage					
<b>Ending inventory</b>					
<b>8</b> Tax paid					
<b>9</b> Tax free					
<b>Other information</b>					
<b>10</b> Exports					
<b>11</b> Tax-free sales					
<b>12</b> Sales to state and local governments and nonprofit educational organizations					
<b>13</b> Tax-paid sales (see instructions)					
<b>14</b> Sales to heating oil users					
<b>15</b> Blended with alcohol					
<b>16</b> Sold for blending					
<b>17</b> Sold for use or used on inland waterways					
<b>18</b> Sold for use or used in aircraft					
<b>19</b> Sold for use or used in trains					
<b>20</b> Sold for use or used in certain intercity buses					

## 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 the 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., 13 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 the **Instructions for Form 720**, Quarterly Federal Excise Tax Return.

## Changes To Note

1. This form is no longer used to compute the number of gallons subject to tax. The computation lines have been deleted. Also, the lines on the form are numbered consecutively. Other than the changes to lines 18–20 explained below, the information required to be provided has not changed.
2. There are separate lines for reporting fuel sold for use or used in aircraft (line 18) and fuel sold for use or used in trains (line 19). These items were combined on line 12 on the old form. There is a new line 20 to report fuel sold for use or used in certain intercity buses.

## General Instructions

### Purpose of Form

This form is used to provide the IRS with information on fuel inventories and sales each quarter. The form is not used to compute the number of gallons subject to tax. If you report an excise tax on fuels on Form 720, you must provide the information that is requested on Form 8743.

### 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 IRS No. and 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.

### Lines 1 and 2—Beginning Inventory

**Line 1.**—Enter 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.**—Enter 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 include the number of gallons of fuel in your beginning inventory that you produced.

### Lines 3 through 7—Acquisitions

**Line 3.**—Enter the number of gallons of fuel you purchased tax paid this quarter.

**Line 4.**—Enter the number of gallons of fuel you purchased tax free in the United States this quarter.

**Line 5.**—Enter the number of gallons of fuel you imported into the United States this quarter.

**Line 6.**—Enter 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 7.**—Enter the number of gallons of fuel you gained or lost in storage during the quarter.

### Lines 8 and 9—Ending Inventory

**Line 8.**—Enter the number of gallons of tax-paid fuel in your ending inventory for the quarter.

**Line 9.**—Enter the number of gallons of tax-free fuel in your ending inventory.

### Lines 10 through 20—Other Information

**Line 10.**—Enter the number of gallons of fuel you exported from the United States during the quarter that were not subject to tax.

**Line 11.**—Enter the number of gallons of fuel you sold during the quarter tax free by registration or certification, other than gallons reported on line 12. This includes fuel you used in a nontaxable use.

**Line 12.**—Enter the number of gallons of fuel you sold tax-free during the quarter to state and local governments and nonprofit educational organizations.

**Line 13.**—Enter the number of gallons of fuel disposed of during the quarter on which you paid tax to your supplier.

**Line 14.**—Enter the number of gallons of heating oil you sold to the user. This includes fuel you used for heating.

**Line 15.**—Enter 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 16.**—Enter 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 17.**—Enter the number of gallons of fuel you sold for use or used in vessels on inland waterways.

**Line 18.**—Enter the number of gallons of fuel you sold for use or used in an aircraft.

**Line 19.**—Enter the number of gallons of fuel you sold for use or used in a train.

**Line 20.**—Enter the number of gallons of fuel you sold for use or used in certain intercity buses.