



Department of the Treasury  
Internal Revenue Service

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# Forms and Instructions for Preparing Form 720

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## This package contains:

**Form 720**, Quarterly Federal Excise Tax Return (including Schedule A, Excise Tax Liability, and Schedule C, Adjustments and Claims)

### Instructions for Form 720

**Form 6197**, Gas Guzzler Tax

**Form 6627**, Environmental Taxes

**Form 9117**, Excise Tax Program Order Blank for Forms and Publications

## What's New?

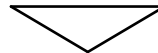
**Where To File** has changed. All Forms 720 are to be mailed to the **Cincinnati Service Center**. See page 1.

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Internal Revenue Service  
WADC-9999  
Rancho Cordova, CA 95743-9999

**Official Business**  
Penalty for Private Use, \$300

Peel off the label and place it in the address area of the Form 720 you file. If someone else prepares your return, give the preparer the peel-off label and the envelope and ask the preparer to use them. Make necessary corrections on the label.



**Bulk Rate**  
Postage and Fees Paid  
Internal Revenue Service  
**Permit No. G-48**

## Calling the IRS

If you cannot answer your question by reading the tax form instructions or one of our free tax publications, please call us for assistance. You will not be charged for the call unless your phone company charges you for local calls. This service is generally available Monday through Friday 7:30 a.m. to 5:30 p.m. (Hours in Alaska and Hawaii may vary.)

**Before you call**—IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

1. The tax form, schedule, or notice to which your question relates;
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another); and
3. The name of any IRS publication or other source of information that you used to look for the answer.

**Making the call**—Find the correct number for your area by using the chart below. If you have a pulse or rotary dial phone, stay on the line and one of our assistants will answer your call.

If you have a touch-tone telephone, press "1" to enter our automated system. Selecting the correct topic helps us serve you faster and more efficiently. The system allows you to select from the following topics. You can press the number for your topic as soon as you hear it.

- For questions about a notice, letter, or bill you received.
- For questions about your refund, a tax return you filed, or your tax records.
- To order tax forms or publications.
- For questions about your taxes or about preparing a tax return.
- For questions about business or employment taxes.

**Before you hang up**—If you do not fully understand the answer you receive or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal tax. If we make an error in answering your question, you are still responsible for paying the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

**Choosing the right number**—If there is a number listed below for your calling area, please use it, but only if it is not a long distance call for you.

If the city where you live is not listed below, dial **1-800-829-1040**.

**CALIFORNIA**  
Oakland, (510) 839-1040

**COLORADO**  
Denver, (303) 825-7041

**FLORIDA**  
Jacksonville, (904) 354-1760

**GEORGIA**  
Atlanta, (404) 522-0050

**MARYLAND**  
Baltimore, (410) 962-2590

**MASSACHUSETTS**  
Boston, (617) 536-1040

**MISSOURI**  
St. Louis, (314) 342-1040

**NEW YORK**  
Buffalo, (716) 685-5432

**OHIO**  
Cincinnati, (513) 621-6281  
Cleveland, (216) 522-3000

**OREGON**  
Portland, (503) 221-3960

**PENNSYLVANIA**  
Philadelphia, (215) 574-9900  
Pittsburgh, (412) 281-0112

**PUERTO RICO**  
San Juan Metro Area,  
(809) 766-5040

**TENNESSEE**  
Nashville, (615) 834-9005

**TEXAS**  
Dallas, (214) 742-2440  
Houston, (713) 541-0440

**VIRGINIA**  
Richmond, (804) 698-5000

**WASHINGTON**  
Seattle, (206) 442-1040

### TTY/TDD Help

All areas in the United States, including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-829-4059

**Note:** This number is answered by TTY/TDD equipment only.

### Hours of TTY/TDD Operation

8:00 a.m. to 6:30 p.m. EST  
(Jan. 1–April 5)

9:00 a.m. to 7:30 p.m. EDT  
(April 6–April 15)

9:00 a.m. to 5:30 p.m. EDT  
(April 16–Oct. 25)

8:00 a.m. to 4:30 p.m. EST  
(Oct. 26–Dec. 31)

## How To Get Forms and Publications

You can request forms, instructions, and publications by telephone, or you can use a computer to get copies.

Request by	Number or Address
Telephone	1-800-TAX-FORM (1-800-829-3676)
Direct dial (by modem)	703-321-8020
Internet World Wide Web FTP Telnet	http://www.irs.ustreas.gov ftp.irs.ustreas.gov iris.irs.ustreas.gov

Forms, publications, and instructions are also available on CD-ROM at subscribing libraries. You may order the CD from the Government Printing Office by calling 202-512-1800 (voice) or 202-512-1387 (modem).

## Excise Tax Program Order Blank for Forms and Publications

**For Paperwork Reduction Act Notice, see back of this form.**

▶ **Detach at** side perforation and send the **entire page** to the Internal Revenue Service address for your state shown on the back of this form.

Forms and publications	Number needed
Form 637, Application for Registration (For Certain Excise Tax Activities)	
Form 720, Quarterly Federal Excise Tax Return	
Instructions for Form 720	
Form 2290, Heavy Vehicle Use Tax Return	
Form 6197, Gas Guzzler Tax	
Form 6627, Environmental Taxes	
Form 8807, Certain Manufacturers and Retailers Excise Taxes (for prior quarters only)	
Form 8849, Claim for Refund of Excise Taxes	
Instructions for Form 8849	
Publication 378, Fuel Tax Credits and Refunds	
Publication 510, Excise Taxes for 1997	

Please fill in label

Name
Number and street
City or town, state, and ZIP code

**Paperwork Reduction Act**

**Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 2 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this form to this address. Instead, see the addresses listed to the right.

**Where To Send Your Order.**—Send your order to the Internal Revenue Service address for your state.

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin

Central Area Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

Western Area Distribution Center  
Rancho Cordova, CA 95743-0001

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Foreign Address

Eastern Area Distribution Center  
P.O. Box 85075  
Richmond, VA 23261-5075

