

# Instructions for Form 720

(Rev. January 2002)

## Quarterly Federal Excise Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.



Department of the Treasury  
Internal Revenue Service

## General Instructions

### What's New

The following changes are effective after December 31, 2001.

- The tax on sales of luxury passenger vehicles (IRS No. 92) is reduced to 3% of the sales price in excess of \$40,000. See page 5.
- The domestic segment tax on amounts paid for transportation of persons by air (IRS No. 26) increases to \$3.00 per segment for travel that begins in 2002. See page 3.
- The tax on use of international air travel facilities (IRS No. 27) increases for amounts paid during 2002.
- You can now allow an employee or another person to resolve certain tax issues with the IRS. See **Third Party Designee** on page 3.

### Purpose of Form

Use Form 720 and attachments to report liability by IRS No. and pay the excise taxes listed on the form.

### When To File

You must file a return for each quarter of the calendar year as follows:

Quarter covered	Due by
Jan., Feb., Mar.	April 30
Apr., May, June	July 31
July, Aug., Sept.	October 31
Oct., Nov., Dec.	January 31

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Send your return to the IRS using the U.S. Postal Service or a designated private delivery service to meet the "timely mailing as timely filing/paying" rule. See **Private Delivery Services** on page 2.

**Floor stocks tax.** Report the floor stocks tax on ozone-depleting chemicals (ODCs), IRS No. 20, on the return due by July 31 of each year. The tax payment is due by June 30. See page 6.

### Where To File

Send Form 720 to the Internal Revenue Service Center, Cincinnati, OH 45999-0009.

### How To File

If you are not reporting a tax that you normally report, enter a zero on the appropriate line in Part I or II (Form 720). Also, if you have no tax to report, write "None" on lines 3 and 5, page 2, Part III, and sign the return.

If you have adjustments to liabilities reported for prior quarters, see **Form 720X**, Amended Quarterly Federal Excise Tax Return. **Do not** enter adjustments on Form 720.

If you attach additional sheets, write your name and EIN on each sheet.

### One-Time Filings

If you import for personal use a gas guzzling automobile or a passenger vehicle subject to the luxury tax, you may be eligible to make a one-time filing of Form 720 and Form 6197.

You may make a one-time filing to report the gas guzzler tax or the luxury tax if you meet all of the following conditions:

- You do not use the vehicle in the course of any trade or business;
- You do not import gas guzzling automobiles or luxury passenger vehicles in the course of your trade or business; and
- You are not required to file Form 720 reporting excise taxes for the calendar quarter, except for a one-time filing.

To make a one-time filing:

1. File the return for the quarter in which you incur liability for the tax. See **When To File** above.
2. Pay the tax with the return. No deposits are required.
3. If you are an individual and do not have an employer identification number (EIN), enter your social security number (SSN) on Form 720 in the space for the EIN.
4. Check the one-time filing box above Part I on page 1 of Form 720.

### Final Return

File a final return if you have been filing Form 720 and you:

1. Go out of business or
2. Will not owe excise taxes that are reportable on Form 720 in future quarters.



*If you are only filing to report zero tax and you will not owe excise tax in future quarters, check the final return box above Part I on page 1 of Form 720. The IRS will then stop sending Package 720 to you each quarter.*

### Recordkeeping

Keep copies of your tax return, records, and accounts of all transactions to show that the correct tax has been paid. Keep records to support all adjustments claimed and all exemptions at least 4 years from the latest of the following dates:

- When the tax became due,
- When you paid the tax,

- When you claimed an adjustment, or
- When you filed a claim for a refund.

## Penalties and Interest

Avoid penalties and interest by filing returns and depositing and paying taxes when due. The law provides penalties for filing a return late; depositing taxes late; paying taxes late; willfully failing to collect and pay tax or file a return; negligence; and fraud. These penalties are in addition to the interest charge on late payments. The penalty for filing a return late will not be imposed if you can show that the failure to file a timely return is due to reasonable cause. Those filing after the due date must attach an explanation to the return to show reasonable cause.

**Trust fund recovery penalty.** If communications and air transportation taxes are collected but not paid over to the United States Treasury or are willfully not collected, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an employee of a sole proprietorship, an accountant, or a volunteer director/trustee. A responsible person may also include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

**Willfully** means voluntarily, consciously, and intentionally. A responsible person acts willfully if he or she knows the required actions are not taking place.

## Additional Information

You may find the following publications helpful when preparing Form 720 and the attachments:

- **Pub. 510**, Excise Taxes for 2002, contains definitions and examples that will help you prepare Form 720.
- **Pub. 378**, Fuel Tax Credits and Refunds, has information on nontaxable uses of fuels.
- **Pub. 509**, Tax Calendars for 2002, has deposit and payment due dates for all Federal excise taxes.

## Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in October 2001. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

## Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A “fresh look” at your new or on-going problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to your case.
- Updates on progress.
- Timeframes for action.
- Speedy resolution.
- Courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) or period(s) (for quarterly returns) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office you contacted.
- A description of the hardship you are facing (if applicable).

You may contact a Taxpayer Advocate by calling a toll-free number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or fax the Taxpayer Advocate office in your area. See **Pub. 1546**, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

## Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

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## Specific Instructions

### Name and Address

The first time you file Form 720, type or print your name, address (including the suite, room, or other unit number), and the quarter ending date (month and year). After that, the IRS will mail you a Package 720 with a preprinted label every quarter. Use the preprinted label on your form. If your address changes, make the corrections on the label and check the address change box above Part I on page 1 of Form 720.

**P.O. box.** If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

**Foreign address.** Enter the city, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

### Employer Identification Number (EIN)

If the EIN on the label is wrong or you did not receive a preprinted label, enter the correct number. (If you are a one-time filer, you do not need an EIN. See **One-Time Filings** on page 1.) If you do not have an EIN, use **Form SS-4**, Application for Employer Identification Number, to apply for one. You can get this form by calling 1-800-TAX-FORM (1-800-829-3676) or by visiting the IRS Web Site at [www.irs.gov](http://www.irs.gov). You can ask for an EIN by calling the Tele-TIN phone number for your service center listed in the instructions for Form SS-4.

### Signature

Form 720 must be signed by a person authorized by the entity to sign this return.

### Third Party Designee

If you want to allow an employee of your business or another person to discuss your Form 720 with the IRS, check the "Yes" box in the **Third Party Designee** section of the return. Also, enter that person's name, phone number, and any five digits that person chooses as his or her personal identification number (PIN). The designation must specify an individual and may not refer to your payroll office or a tax preparation firm.

By checking the "Yes" box, you are authorizing the IRS to call the designated employee or person to answer any questions that may arise during the processing of your return. You are also authorizing the designated person to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain IRS notices that you have shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive any refund check, bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see **Pub. 947**, Practice Before the IRS and Power of Attorney.

## Part I

### Environmental Taxes

Use **Form 6627**, Environmental Taxes, to figure the environmental taxes on:

- ODCs, IRS No. 98;
- Imported products that used ODCs as materials in the manufacture or production of the product, IRS No. 19; and
- The floor stocks tax on ODCs, IRS No. 20.

Attach Form 6627 to Form 720. The tax rates for these taxes are shown on Form 6627.

### Communications and Air Transportation Taxes

#### Who Must File

The person receiving the payment for communications or air transportation services must collect and pay over the tax and file the return. Enter the amount of tax collected or considered collected for the quarter.

#### Communications Services (IRS No. 22)

The tax is 3% of amounts paid for local telephone service, toll telephone service, and teletypewriter exchange service.

#### Transportation of Persons by Air (IRS No. 26)

The tax on transportation of persons by air is made up of the percentage tax and the domestic segment tax.

**Percentage tax.** The percentage tax is 7.5% for amounts paid for taxable transportation of persons by air.

**Domestic segment tax.** For amounts paid for each domestic segment of taxable transportation of persons by air, the domestic segment tax is \$3.00 per segment for transportation that begins in 2002.

**Rural airports.** If a segment is to or from a rural airport, the domestic segment tax does not apply.

#### Transportation of Property by Air (IRS No. 28)

The tax is 6.25% of amounts paid for transportation of property by air.

#### Use of International Air Travel Facilities (IRS No. 27)

For amounts paid during 2002, the tax on international flights is:

- \$13.20 per person for flights that begin or end in the United States or
- \$6.60 per person for domestic segments that begin or end in Alaska or Hawaii (applies only to departures).

### Fuel Taxes

**First taxpayer's report.** If you are reporting gallons of gasoline, diesel fuel, and kerosene that may again be subject to tax, you may need to file a first taxpayer's report. The report must contain all the information as shown in the Model Certificate A, Appendix C of Pub. 510.

The person who paid the first tax must:

- Give a copy of the first taxpayer's report to the buyer;
- File the first taxpayer's report with Form 720 for the quarter for which the report relates; and
- Write "EXCISE—FIRST TAXPAYER'S REPORT" across the top of a separate copy of the report, and by the due date of Form 720, send the copy to: Internal Revenue Service Center, Cincinnati, OH 45999-0555.

**Diesel Fuel (IRS No. 60).** If you are liable for the diesel fuel tax on removal at the terminal rack, report these gallons on line (a) of IRS No. 60. If you are liable for the diesel fuel tax on events other than removal at the terminal rack, report these gallons on line (b) of IRS No. 60.

Multiply the total number of gallons subject to tax on lines (a) and (b) by \$.244 and make one entry in the tax column.

**Kerosene (IRS No. 35).** If you are liable for the kerosene tax on removal at the terminal rack, report these gallons on line (a) of IRS No. 35. If you are liable for the kerosene tax on events other than removal at the terminal rack, report these gallons on line (b) of IRS No. 35.

Multiply the total number of gallons subject to tax on lines (a) and (b) by \$.244 and make one entry in the tax column.

**Liquefied petroleum gas (LPG) (IRS No. 61).** Only LPG (such as propane and butane) is reported on the line for IRS No. 61. LPG is taxed at \$.136 per gallon.

**Gasoline (IRS No. 62).** If you are liable for the gasoline tax on removal at the terminal rack, report these gallons on line (a) of IRS No. 62. If you are liable for the gasoline tax on events other than removal at the terminal rack, report these gallons on line (b) of IRS No. 62. If you are liable for the additional tax on failure to blend or later separation, report these gallons on line (c) of IRS No. 62.

Multiply the total number of gallons subject to tax on lines (a) and (b) by \$.184. Multiply the total number of gallons subject to tax on line (c) by the appropriate rate below. Combine the tax for lines (a), (b), and (c), and make one entry in the tax column.

**Additional tax on failure to blend or later separation.**

Anyone who purchases gasoline for gasohol production at one of the reduced rates (IRS Nos. 58, 73, and 74) and fails to blend the gasoline with alcohol is subject to an additional tax. Anyone who purchases gasohol at one of the reduced rates (IRS Nos. 59, 75, and 76) and later separates the gasoline from the mixture is subject to an additional tax. The additional tax rates per gallon of gasoline are:

Type of Mixture	Rate of Tax
10% gasohol . . . . .	\$.03845
7.7% gasohol . . . . .	.02887
5.7% gasohol . . . . .	.02092

Report the number of gallons on line (c) of IRS No. 62 and enter the appropriate rate in the **Rate** column of that line. If more than one rate applies, leave the **Rate** column blank and attach a schedule showing the rates and number of gallons taxed at each rate.

**Gasoline removed or entered for the production of gasohol (IRS Nos. 58, 73, and 74).** Only gasoline removed or entered for the production of gasohol containing ethanol is reported on the lines for IRS Nos. 58, 73, and 74. For gasohol that does not contain ethanol, use the line for IRS No. 79.

**Gasohol (IRS Nos. 59, 75, and 76).** Only gasohol containing ethanol is reported on the line for IRS Nos. 59,

75, and 76. For gasohol that does not contain ethanol, use the line for IRS No. 79.

**Other fuels (IRS No. 79).** Use the following table to determine the tax for each gallon. Fill in the number of gallons and the appropriate rate in the **Rate** column on the line for IRS No. 79. If more than one rate applies, leave the **Rate** column blank and attach a schedule showing the rates and number of gallons taxed at each rate.

Fuel	Tax Rate per Gallon
Liquefied natural gas . . . . .	\$.1190
<b>Qualified—</b>	
Ethanol . . . . .	.1305
Methanol . . . . .	.1235
<b>Partially exempt—</b>	
Ethanol produced from natural gas . . . . .	.1140
Methanol produced from natural gas . . . . .	.0925
<b>Gasoline removed or entered for the production of—</b>	
10% gasohol (methanol) . . . . .	.13777
7.7% gasohol (methanol) . . . . .	.14929
5.7% gasohol (methanol) . . . . .	.15885
<b>Types of gasohol—</b>	
10% gasohol (methanol) . . . . .	.1240
7.7% gasohol (methanol) . . . . .	.1378
5.7% gasohol (methanol) . . . . .	.1498
<b>Special motor fuels/alcohol mixture containing—</b>	
Ethanol . . . . .	.1310
Methanol . . . . .	.1240
<b>Diesel/alcohol mixture containing—</b>	
Ethanol . . . . .	.1910
Methanol . . . . .	.1840
<b>Diesel sold for diesel/alcohol mixture containing—</b>	
Ethanol . . . . .	.21222
Methanol . . . . .	.2044
<b>Aviation fuel/alcohol mixture containing—</b>	
Ethanol . . . . .	.0860
Methanol . . . . .	.0790
<b>Aviation fuel sold for aviation/alcohol mixture containing—</b>	
Ethanol . . . . .	.09555
Methanol . . . . .	.08777
<b>Other fuels not shown . . . . .</b>	.1840

**Compressed natural gas (IRS No. 101).** Tax is imposed on compressed natural gas (CNG) that is sold for use or used as fuel in a motor vehicle or motorboat. The rate of tax is \$.4854 per thousand cubic feet (determined at standard temperature and pressure).

## Retail Tax

**Truck, trailer, and semitrailer chassis and bodies, and tractors (IRS No. 33).** The tax is 12% (.12) of the sales price on the first retail sale of each unit. The tax applies to:

- Truck chassis and bodies except truck chassis and bodies suitable for use with a vehicle with a gross vehicle weight (GVW) of 33,000 pounds or less,
- Trailer and semitrailer chassis and bodies except trailer and semitrailer chassis and bodies suitable for use with a vehicle with a GVW of 26,000 pounds or less, and
- Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer regardless of GVW.

The sales price of a unit includes the sales price of certain related parts and accessories sold on or in connection with the sale of the unit.

**Section 4051(d) tire credit.** A tax credit may be taken equal to the amount of tax that has been imposed on each tire that is sold on or in connection with the first retail sale of a taxable vehicle reported on IRS No. 33. Claim the section 4051(d) tire credit on Schedule C, line 11a.

## Ship Passenger Tax

**Transportation by water (IRS No. 29).** A tax is imposed on the operator of commercial ships. The tax is \$3 for each passenger on a commercial passenger ship that has berth or stateroom accommodations for at least 17 passengers if the trip is over 1 or more nights. A voyage extends “over 1 or more nights” if it lasts longer than 24 hours. The tax also applies to passengers on any commercial ship that transports passengers engaged in gambling aboard the ship beyond the territorial waters of the United States. Enter the number of passengers for the quarter on the line for IRS No. 29.

## Other Excise Tax

**Obligations not in registered form (IRS No. 31).** For obligations issued during the quarter, enter the principal amount of the obligation multiplied by the number of calendar years (or portion thereof) during the period beginning on the issue date and ending on the maturity date on the line for IRS No. 31.

## Luxury Tax

**Passenger vehicles (IRS No. 92).** The tax is imposed on the first retail sale of a passenger vehicle and is equal to 3% (.03) of the sales price in excess of \$40,000. The first retail sale includes the use or lease of a vehicle. The tax is paid by the seller of the vehicle.

Add the tax on each sale during the quarter and enter the total on the line for IRS No. 92. See Pub. 510 for more information.



*Also, see Pub. 510 for information on applying this tax to electric and clean-fuel-burning vehicles.*

## Manufacturers Taxes



*Do not include the excise tax on coal in the sales price when determining which tax rate to use.*

**Underground mined coal (IRS Nos. 36 and 37).** The tax on underground mined coal is the lower of \$1.10 per ton or 4.4% (.044) of the sales price. Enter on the line for

IRS No. 36 the number of tons of underground mined coal sold at \$25 or more per ton. Enter on the line for IRS No. 37 the total sales price for all sales of underground mined coal sold at a selling price of less than \$25 per ton.

**Surface mined coal (IRS Nos. 38 and 39).** The tax on surface mined coal is the lower of \$.55 per ton or 4.4% (.044) of the sales price. Enter on the line for IRS No. 38 the number of tons of surface mined coal sold at \$12.50 or more per ton. Enter on the line for IRS No. 39 the total sales price for all sales of surface mined coal sold at a selling price of less than \$12.50 per ton.

**Highway-type tires (IRS No. 66).** The tax applies only to highway-type tires and is as follows:

1. For tires weighing more than 40 pounds but not more than 70 pounds—\$.15 a pound for each pound over 40 pounds.
2. For tires weighing more than 70 pounds but not more than 90 pounds—\$4.50 plus \$.30 a pound for each pound over 70 pounds.
3. For tires weighing more than 90 pounds—\$10.50 plus \$.50 a pound for each pound over 90 pounds.

Figure the tax for each tire sold and enter the total for the quarter on the line for IRS No. 66.

**Gas guzzler tax (IRS No. 40).** Use **Form 6197**, Gas Guzzler Tax, to figure the liability for this tax and attach it each quarter to Form 720. The tax rates for the gas guzzler tax are shown on Form 6197.

**Vaccine taxes (IRS No. 97).** A tax is imposed on the sale or use of a vaccine manufactured, produced, or entered into the United States at \$.75 per dose if it:

- Contains diphtheria toxoid, tetanus toxoid, pertussis bacteria, extracted or partial cell bacteria, specific pertussis antigens, or polio virus;
- Is against measles, mumps, rubella, hepatitis B, chicken pox, or rotavirus gastroenteritis;
- Is any HIB (haemophilus influenza type B) vaccine; or
- Is any conjugate vaccine against streptococcus pneumoniae.

If any taxable vaccine is combined with one or more additional taxable vaccines, then the tax is imposed on each vaccine included in the combination.

**Example.** MMR contains three taxable vaccines: measles, mumps, and rubella. The tax per dose on MMR is \$2.25 (3 x \$.75).

Add the tax for each taxable vaccine and enter the total tax on the line for IRS No. 97.

## Foreign Insurance Taxes

**Policies issued by foreign insurers (IRS No. 30).**

Enter the amount of premiums paid during the quarter on policies issued by foreign insurers. Multiply the premiums paid by the rates listed on Form 720 and enter the total for the three types of insurance on the line for IRS No. 30.

**Treaty-based return positions under section 6114.** Foreign insurers and reinsurers who take the position that a treaty of the United States overrules, or otherwise modifies, an Internal Revenue law of the United States, must disclose such position. This disclosure must be made once a year on a statement which must report the payments of premiums that are exempt from the excise tax on policies issued by foreign insurers for the previous calendar year. This statement is filed with the 1st quarter Form 720, which is due before May 1 of each year.

You may be able to use **Form 8833**, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), as a disclosure statement.

**How to file.** At the top of Form 720, write "Section 6114 Treaty." Provided you have no other transactions reportable on Form 720:

1. Check the one-time filing box on page 1. If this is your final return, check the final return box.
2. Write "None" on lines 1, 3, and 5.
3. Sign the return.

You need an EIN to file Form 720. If you do not have an EIN, use Form SS-4 to apply for one. See **Employer Identification Number (EIN)** on page 3.

**Where to file.** Mail the Form 720 with the attached statement to: Internal Revenue Service Center, P.O. Box 21086, Philadelphia, PA 19114. Also, see the **Caution** under **Private Delivery Services** on page 2.

**Exception.** If you are reporting liabilities in Parts I or II (Form 720), follow the instructions above for **How to file**, except mail the Form 720 to: Internal Revenue Service Center, Cincinnati, OH 45999-0009.

## Part II

**Sport fishing equipment (IRS No. 41).** The tax on sport fishing equipment is 10% (.10) of the sales price. The tax is paid by the manufacturer, producer, or importer. Taxable articles include fishing rods and poles (and component parts), reels, fly fishing lines (and other lines not over 130 pounds test), fishing spears, spear guns, spear tips, terminal tackle, fishing supplies and accessories, and any parts or accessories sold on or in connection with these articles. See Pub. 510 for a complete list of taxable articles. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 41.

**Electric outboard motors and sonar devices (IRS No. 42).** The tax on an outboard motor or a sonar device for finding fish is 3% (.03) of the sales price. The tax is paid by the manufacturer, producer, or importer. The tax is limited to \$30 for each sonar device. Sonar devices for finding fish do not include graph recorders, digital types, meter readouts, or combination graph recorders or combination meter readouts. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 42.

**Bows (IRS No. 44).** The tax on bows is 11% (.11) of the sales price. The tax is paid by the manufacturer, producer, or importer. It applies to bows having a draw weight of 10 pounds or more. The tax is also imposed on the sale of any part or accessory suitable for inclusion in or attachment to a taxable bow and any quiver suitable for use with arrows described below. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 44.

**Arrow components (IRS No. 102).** The tax on any shaft, point,nock, or vane is 12.4% (.124) of the sales price for which the component is sold. The tax is paid by the manufacturer, producer, or importer of any component used in the manufacture of any arrow that after assembly measures 18 inches or more in overall length or is less than 18 inches long but is suitable for use with a bow that has a draw weight of 10 pounds or more. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 102.

**Alcohol sold as but not used as fuel (IRS No. 51).** An excise tax is imposed if the credit was claimed on **Form 6478**, Credit for Alcohol Used as Fuel, and any person later:

1. Uses a mixture or straight alcohol for a purpose other than fuel,
2. Separates the alcohol from the mixture, or
3. Mixes the straight alcohol.

Use the following table to determine the tax for each gallon of alcohol. Fill in the number of gallons and the appropriate rate in the **Rate** column on the line for IRS No. 51. If more than one rate applies, leave the **Rate** column blank and attach a schedule showing the rates and number of gallons taxed at each rate.

IF the alcohol is...	AND...	THEN the tax rate per gallon is...
at least 190 proof	• is ethanol	\$ .53
	• is methanol	.60
	• benefited from the small ethanol producer credit	.63
at least 150 proof but less than 190 proof	• is ethanol	\$ .3926
	• is methanol	.45
	• benefited from the small ethanol producer credit	.4926

## Floor Stocks Tax

**Ozone-depleting chemicals floor stocks tax (IRS No. 20).** Use Form 6627 to figure the liability for this tax. Enter the amount from Form 6627, Part III, line 4, column (d) on the line for IRS No. 20. Attach Form 6627 to Form 720 that is due July 31 of each year. Deposit the payment by June 30 at an authorized financial institution. See **How To Make Deposits** on page 7.

## Part III

**Line 4.** Report on line 4 of Form 720 the total claims from line 12 of Schedule C. See the instructions on page 8.

**Lines 7a and 7b.** Include on line 7a the amount from line 10 of your previous return that you applied to this return and the amount from line 7b. If you are applying an amount from line 5b of Form 720X, enter that amount on line 7b.

**Line 10.** You may have any overpayment refunded or applied to your next return. Include on line 7a of your **next** return the amount from line 10 you want to have applied to that return.



*If you owe other Federal tax, interest, or penalty, the overpayment on line 10 and line 7b will first be applied to the unpaid amounts.*

## Payment of Taxes

Generally, semimonthly deposits of excise taxes are required. A **semimonthly period** is the first 15 days of a month (the first semimonthly period) or the 16th through the last day of a month (the second semimonthly period).

However, no deposit is required for the situations listed below; the taxes are payable with the return.

- The net liability for taxes listed in Part I (Form 720) does not exceed \$2,500 for the quarter.

- The gas guzzler tax and/or the luxury tax is being paid on a one-time filing. See **One-Time Filings** on page 1.
- The liability is for taxes listed in Part II (Form 720), except for the floor stocks tax, which generally require a single deposit. See **Floor Stocks Tax** on page 6.
- The tax liability is for the removal of a batch of gasohol from an approved refinery by bulk transfer, if the refiner elects to treat itself for that removal as not registered under section 4101. See Regulations section 48.4081-3.

## How To Make Deposits

To avoid a penalty, make your deposits timely and do not mail your deposits directly to the IRS. Records of your deposits will be sent to the IRS for crediting to your accounts.

**Electronic deposit requirement.** You must make electronic deposits of all depository taxes (such as deposits for employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2002 if:

- The total deposits of such taxes in 2000 exceeded \$200,000 or
- You were required to use EFTPS in 2001.

If you are required to use EFTPS and fail to do so, you may be subject to a 10% penalty. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400.

**Depositing on time.** For EFTPS deposits to be on time, you must initiate the transaction at least one business day before the date the deposit is due.

**Federal Tax Deposit Coupons.** If you are not making deposits by EFTPS, use **Form 8109**, Federal Tax Deposit Coupon, to make the deposits at an authorized financial institution. See the instructions in the coupon book for additional information. If you do not have a coupon book, call 1-800-829-1040.

## When To Make Deposits

There are two methods for determining deposits:

- Regular method and
- Alternative method.

The regular method applies to all taxes in Part I of Form 720 except for communications and air transportation taxes (IRS Nos. 22, 26, 27, and 28) if deposits are based on amounts billed or tickets sold, rather than on amounts actually collected. See **Alternative method** below.

### Alternative method

If you are depositing more than one tax under a method, combine all the taxes under the method and make one deposit for the semimonthly period.

**Regular method.** The deposit of tax for a semimonthly period is due by the 14th day following that period. Generally, this is the 29th day of a month for the first semimonthly period and the 14th day of the following month for the second semimonthly period. If the 14th or the 29th day falls on a Saturday, Sunday, or legal holiday, you **must** make the deposit by the immediately **preceding** day that is not a Saturday, Sunday, or legal holiday.

### Alternative method (IRS Nos. 22, 26, 27, and 28).

Deposits of communications and air transportation taxes may be based on taxes included in amounts billed or tickets sold during a semimonthly period instead of on taxes actually collected during the period. Under the alternative method, the tax included in amounts billed or

tickets sold during a semimonthly period is considered collected during the first 7 days of the second following semimonthly period. The deposit of tax is due by the 3rd banking day after the 7th day of that period.

**Example.** The tax included in amounts billed or tickets sold for the period June 16-30, 2002, is considered collected from July 16-22, 2002, and must be deposited by July 25, 2002.

To use the alternative method, you must keep a separate account of the tax included in amounts billed or tickets sold during the month and report on Form 720 the tax included in amounts billed or tickets sold and not the amount of tax that is actually collected. For example, amounts billed in December, January, and February are considered collected during January, February, and March and are reported on Form 720 as the tax for the 1st quarter of the calendar year.

The net amount of tax that is considered collected during the semimonthly period must be either:

- The net amount of tax reflected in the separate account for the corresponding semimonthly period of the preceding month or
- One-half of the net amount of tax reflected in the separate account for the preceding month.

### Special rule for deposits of taxes in September 2002.

If you are required to make deposits, see the chart below. The special rule does not apply to taxes not required to be deposited (see **Payment of Taxes** on page 6). See Regulations section 40.6302(c)-2 for rules to figure the net tax liability for the deposits due in September.

### Additional deposit of taxes in September 2002

Type of Tax (IRS No.)	For the Period		
	Beginning on	Ending on	Due Date
Regular method taxes			
EFTPS <sup>1</sup>	Sept. 16	Sept. 26	Sept. 30
Non-EFTPS	Sept. 16	Sept. 25	Sept. 27
Alternative method taxes (22, 26, 27, and 28) (based on amounts billed)			
EFTPS <sup>1</sup>	Sept. 1	Sept. 11	Sept. 30
Non-EFTPS	Sept. 1	Sept. 10	Sept. 27

<sup>1</sup>See **Electronic deposit requirement** above.



*For the remaining days in September, be sure to make your deposits by the regular due date.*

## Amount To Deposit

Deposits of taxes for a semimonthly period must be at least 95% of the amount of net tax liability for that period, unless the safe harbor rule applies. See **Safe Harbor Rule** below.

The **net tax liability** for a semimonthly period is the total liability for the period minus any claims on Schedule C for the period. Net tax liability for a semimonthly period may be figured by dividing the net tax liability for the month by 2, provided this method of computation is used for all semimonthly periods in the calendar quarter.



*The net tax liability is not reduced by any amounts from Form 720X.*

## Safe Harbor Rule

The **safe harbor rule** applies separately to deposits under the regular method and the alternative method. Persons who filed Form 720 for the look-back quarter (the 2nd calendar quarter preceding the current quarter) are considered to meet the semimonthly deposit requirement if the deposit for each semimonthly period in the current quarter is at least  $\frac{1}{6}$  (16.67%) of the net tax liability reported for the look-back quarter.

For the semimonthly period for which the additional deposit is required, the additional deposit must be at least  $\frac{11}{90}$  (12.23%),  $\frac{10}{90}$  (11.12%) for non-EFTPS, of the net tax liability reported for the look-back quarter. Also, the total deposit for that semimonthly period must be at least  $\frac{1}{6}$  (16.67%) of the net tax liability reported for the look-back quarter.

**Exceptions.** The safe harbor rule does not apply to:

- The 1st and 2nd quarters beginning on or after the effective date of an increase in the rate of tax unless the deposit of taxes for each semimonthly period in the calendar quarter is at least  $\frac{1}{6}$  (16.67%) of the tax liability you would have had for the look-back quarter if the increased rate of tax had been in effect for that look-back quarter;
- Any quarter if liability includes any tax not in effect throughout the look-back quarter; or
- For deposits under the alternative method, any quarter if liability includes any tax not in effect throughout the look-back quarter and the month preceding the look-back quarter.

**Requirements to be met.** For the safe harbor rule to apply, you must:

- Make each deposit timely at an authorized financial institution and
- Pay any underpayment for the current quarter by the due date of the return.



*The IRS may withdraw the right to make deposits of tax using the safe harbor rule from any person not complying with these rules.*

## Schedule A—Excise Tax Liability

**How to complete.** Complete Schedule A to record net tax liabilities for Part I taxes for each semimonthly period in a quarter even if your net liability is under \$2,500.

The following table will help you determine which boxes to complete on Schedule A.

IF you are reporting under the...	THEN you report on line...	AND enter the net tax liability in boxes...
Regular method	1	A–F
Alternative method	2	M–R

If you are reporting more than one type of tax on lines 1 and 2:

1. Add the net tax liability for each tax for each semimonthly period and
2. Enter the total in the applicable box.

**Additional rules.** Report **communications and air transportation taxes** based on:

- Actual collections on line 1.

- Amounts billed or tickets sold on line 2. The amount of tax to report for a semimonthly period is the net amount that is considered collected during that period.

**Example.** The amounts billed for communications services from June 1-15, 2002, are considered collected during the period July 1-7, 2002, and are reported for the 3rd quarter of 2002 on Schedule A in box **M**, not the 2nd quarter of 2002.

**Reporting tax liability under the special September rule.** An additional reporting is required under the special September rule (for the period shown in the chart on page 7) as follows:

<i>Regular method taxes</i>	Enter the tax liability for the period beginning September 16 and ending September 25/26 in the (line 1) <b>Special rule for September</b> box.
<i>Alternative method taxes</i>	Enter the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 10/11 in the (line 2) <b>Special rule for September</b> box on the <b>4th quarter return</b> .

For the remaining days in the September period, report the liability as follows:

<i>Regular method taxes</i>	Enter the liability for the period beginning September 26/27 and ending September 30 in box <b>F</b> .
<i>Alternative method taxes</i>	Enter the tax included in the amounts billed or tickets sold for the period beginning September 11/12 and ending September 15 in box <b>M</b> of the <b>4th quarter return</b> . Enter the tax included in amounts billed or tickets sold during the period beginning September 16 and ending September 30 in box <b>N</b> of the <b>4th quarter return</b> .

## Schedule C— Claims

Complete all information requested for each line, including month income tax year ends and period of claim (or for line 10, earliest and latest date of sale) included in the claim. Your claim will be disallowed if you do not follow the required procedures or do not provide all the required information. See Pub. 378 and Pub. 510 for more information.



*You must include in your gross income the amount from line 4 of Form 720 if you took a deduction on your income tax return that included the amount of the taxes and that deduction reduced your income tax liability. See Pub. 378 for more information.*

**Do not** use Schedule C:

- If you are **not** reporting a liability in Part I or Part II of Form 720.
- To claim amounts that you took or will take as a credit on **Form 4136**, Credit for Federal Tax Paid on Fuels, or as a refund on **Form 8849**, Claim for Refund of Excise Taxes, and its separate schedules.
- To request an abatement or refund of interest under section 6404(e) (due to IRS errors or delays) or an abatement of a penalty or addition to tax as a result of erroneous IRS written advice. Use **Form 843**, Claim for Refund and Request for Abatement.
- To make adjustments to liability reported on Forms 720 filed for prior quarters, use Form 720X.



## Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of use** column as required for lines 1-5 and 10.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business (for business use other than in a highway vehicle registered or required to be registered for highway use)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	For diesel fuel, kerosene, and LPG (includes propane or butane) in a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing air ambulance uses
11	For aviation fuel used other than as a fuel in the propulsion engine of an aircraft
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of special fuels

### Claim requirements for lines 1 through 5 and line 8.

The following requirements must be met:

1. The amount of the claim must be at least \$750 (combining amounts on lines 1, 2, 3, 4, 5, and 8). This amount may be met by:
  - a. Making a claim for fuel used during any quarter of a claimant's income tax year or
  - b. Aggregating amounts from any quarters of the claimant's income tax year for which no other claim has been made.
2. Claims must be filed during the first quarter following the last quarter of the claimant's income tax year included in the claim. For example, a calendar year income taxpayer's claim for the first quarter is due June 30 if filed on Form 8849. However, Form 720 must be filed by April 30.
3. Only one claim may be filed for any quarter.
4. The fuel must have been used for a nontaxable use during the **Period of claim**.
5. The ultimate purchaser is the only person eligible to make the claim.

If requirements 1-3 above are not met, see **Annual Claims** on page 10.

### Line 1. Nontaxable Use of Gasoline and Gasohol

**Allowable uses.** The gasoline or gasohol must have been used during the period of claim for type of use 2, 3, 4, 5, 7, or 12. Type of use 2 does not include any personal use or use in a motorboat.

### Line 2. Nontaxable Use of Aviation Gasoline

**Allowable uses.** For line 2b, the aviation gasoline must have been used during the period of claim for type of use 3, 9, 10, or 16.

### Line 3. Nontaxable Use of Undyed Diesel Fuel



**Line 3 cannot be used to make a claim for diesel fuel used on a farm for farming purposes or for exclusive use by a state or local government.**

Only registered ultimate vendors may make these claims. See the instructions for line 6 below.

**Allowable uses.** For line 3a, the diesel fuel must have been used during the period of claim for type of use 2, 3, 6, 7, 8, or 12. Type of use 2 does not include any personal use or use in a motorboat. Type of use 8 includes use as heating oil and use in a motorboat.

### Line 4. Nontaxable Use of Undyed Kerosene



**Line 4 cannot be used to make a claim for kerosene used on a farm for farming purposes, for exclusive use by a state or local government, or for sales from a blocked pump. Only registered ultimate vendors may make these claims. See the instructions for line 7 on page 10.**

**Allowable uses.** For line 4a, the kerosene must have been used during the period of claim for type of use 2, 3, 6, 7, 8, or 12. Type of use 2 does not include any personal use or use in a motorboat. Type of use 8 includes use as heating oil and use in a motorboat.

### Line 5. Nontaxable Use of Aviation Fuel

**Allowable uses.** For line 5b (aviation fuel taxed at a rate of 21.9 cents a gallon) or line 5c (aviation fuel taxed at a rate of 4.4 cents a gallon), the aviation fuel must have been used during the period of claim for type of use 1, 3, 9, 10, 11, or 16.

### Line 6. Sales By Registered Ultimate Vendors of Undyed Diesel Fuel



**To make an ultimate vendor claim on line 6, you are required to have a UV registration number. If you do not have a registration number, you cannot make a claim at this time. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.**

**Claimant.** The registered ultimate vendor of the diesel fuel is the only person eligible to make this claim. Write your **UV** registration number on the entry line for that number.

**Allowable sales.** The fuel must have been sold during the **Period of claim** for:

- Use on a farm for farming purposes or
- Use by a state or local government (including essential government use by an Indian tribal government).

**Claim requirements.** The following requirements must be met:

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum requirement, amounts from line 6 and line 7 may be combined.
3. Claims must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar year income taxpayer's claim for the first quarter is due June 30 if filed on Form 8849. However, Form 720 must be filed by April 30.

**Information to be submitted.** For claims on line 6, attach a separate sheet with the name and TIN of each farmer, custom harvester, or governmental unit to whom the diesel fuel was sold and the number of gallons sold to each.

If requirements 1-3 above are not met, see **Annual Claims** below.

## Line 7. Sales By Registered Ultimate Vendors of Undyed Kerosene



To make an ultimate vendor claim on line 7, you are required to have a **UV** registration number (or **UP** registration number, in the case of sales from a blocked pump). If you do not have a registration number, you cannot make a claim at this time. Use **Form 637, Application for Registration (For Certain Excise Tax Activities)**, to apply for one.

**Claimant.** The registered ultimate vendor of the kerosene is the only person eligible to make this claim. Write your **UV** registration number on the entry line for that number if you are making a claim on line 7a or 7b. For a claim on line 7c, write your **UP** registration number on the entry line.

**Allowable sales.** The fuel must have been sold during the **Period of claim**:

- For use on a farm for farming purposes,
- For use by a state or local government (including essential government use by an Indian tribal government), or
- From a blocked pump.

**Claim requirements.** The following requirements must be met:

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100.
3. Claims must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar year income taxpayer's claim for the first quarter is due June 30 if filed on Form 8849. However, Form 720 must be filed by April 30.

**Information to be submitted.** For claims on lines 7a and 7b, attach a separate sheet with the name and TIN

of each farmer, custom harvester, or governmental unit to whom the kerosene was sold and the number of gallons sold to each.

If requirements 1-3 above are not met, see **Annual Claims** below.

## Line 9. Gasohol Blending

**Claimant.** The person who produced the gasohol is the only person eligible to make this claim.

**Allowable use.** Gasoline that was taxed at the full rate must have been used to produce gasohol during the **Period of claim** for sale or use in the blender's trade or business.

**Claim requirements.** The following requirements must be met:

1. The claim must be for gasohol sold or used during a period that is at least 1 week.
2. The amount of the claim must be at least \$200.
3. Claims must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar year income taxpayer's claim for January and February is due June 30 if filed on Form 8849. However, Form 720 must be filed by April 30.

If requirements 1-3 above are not met, see **Annual Claims**.

## Annual Claims

If a claim on lines 1-9 was not made for any gallons, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was used by the ultimate purchaser, sold by the registered ultimate vendor, or used to produce gasohol. See Form 4136 for more information.

## Line 10. Gasoline

**Claimant.** The person who paid the tax to the government is the only person eligible to make this claim.

**Allowable sales.** The fuel must have been sold for type of use 3, 4, 9, 13, 14, 16, or 17.

**Claim requirement.** Generally, the claim must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later.

## Line 11. Other Claims

Use lines 11b-11h for claims relating to taxes listed in the table on page 11. See Pub. 510 for information on allowable claims relating to these taxes. If you need additional space, attach other sheet(s). You must include the following information for each claim.

- A detailed description of the claim.
- Any additional information required by the regulations.
- The amount of the claim.
- How you figured the claim amount.
- Any other information you believe will support the claim.

**Claim requirement.** Generally, the claim must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later.

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**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on these forms in order to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Miscellaneous excise taxes are imposed under Subtitle D of the Internal Revenue Code. These forms are used to determine the amount of tax that you owe. Section 6011 requires you to provide the requested information. Section 6109 requires you to provide your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax

laws. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism. If you fail to provide this information in a timely manner, you may be liable for penalties and interest.

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 section 6103.

The time needed to complete and file these forms and related schedules will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
720	24 hr., 2 min.	1 hr., 17 min.	5 hr., 35 min.
Sch. A	1 hr., 54 min.	—	1 min.
Sch. C	23 hr., 55 min.	18 min.	42 min.
720X	6 hr., 13 min.	18 min.	24 min.
6197	4 hr., 18 min.	12 min.	16 min.
6627	5 hr., 1 min.	6 min.	10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms and related schedules 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 the tax forms to this office. Instead, see **Where To File** on page 1.

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