

# Quarterly Federal Excise Tax Return

OMB No. 1545-0023

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Name \_\_\_\_\_ Quarter ending \_\_\_\_\_

Number, street, and room or suite no. \_\_\_\_\_ Employer identification number \_\_\_\_\_  
 (If you have a P.O. box, see page 3 of the instructions).

City, state, and ZIP code. (If you have a foreign address, see page 3 of the instructions.) \_\_\_\_\_

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Check applicable boxes:  Final return  One-time filing  Address change

**Part I**

IRS No.	Environmental Taxes (Attach Form 6627.)			Tax	IRS No.
98	Ozone-depleting chemicals (ODCs)				98
19	ODC tax on imported products				19
IRS No.	Communications and Air Transportation Taxes			Tax	IRS No.
22	Local telephone service, toll telephone service, and teletypewriter exchange 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		\$.244	/	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244		
71	Dyed diesel fuel used in trains		.044		71
78	Dyed diesel fuel used in certain intercity or local buses		.074		78
35	(a) Kerosene, tax on removal at terminal rack		.244	/	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
61	Liquefied petroleum gas (LPG) (such as propane or butane)		.136		61
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184	/	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on failure to blend or later separation (see instructions)				
58	Gasoline removed or entered for production of 10% gasohol		.14666		58
73	Gasoline removed or entered for production of 7.7% gasohol		.15596		73
74	Gasoline removed or entered for production of 5.7% gasohol		.16369		74
59	10% gasohol		.132		59
75	7.7% gasohol		.14396		75
76	5.7% gasohol		.15436		76
69	Aviation fuel		.219		69
14	Aviation gasoline		.194		14
77	Aviation fuel for use in commercial aviation (other than foreign trade)		.044		77
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)	/	/	/	101

IRS No.		Rate	Tax	IRS No.		
33	<b>Retail Tax</b> Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33		
29	<b>Ship Passenger Tax</b> Transportation by water	Number of persons \$3 per person		29		
31	<b>Other Excise Tax</b> Obligations not in registered form	Amount of obligations \$ .01		31		
92	<b>Luxury Tax</b> Passenger vehicles (see instructions)			92		
36	<b>Manufacturers Taxes</b> Coal—Underground mined	Number of tons	Sales price	Rate	Tax	IRS No.
37				\$1.10 per ton		36
38	Coal—Surface mined			4.4% of sales price		37
39				\$.55 per ton		38
66	Highway-type tires (see instructions)			4.4% of sales price		39
40	Gas guzzler tax (Attach Form 6197.)					66
97	Vaccines (see instructions)					40
30	<b>Foreign Insurance Taxes</b> Policies issued by foreign insurers (see instructions) Casualty insurance and indemnity bonds	Premiums paid	Rate	Tax	IRS No.	
			\$ .04			
30	Life insurance, sickness and accident policies, and annuity contracts		.01			30
	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	11% of sales price		44		
102	Arrow components	12.4% of sales price		102		
64	<b>Inland waterways fuel use tax</b>	Number of gallons	Rate	Tax	IRS No.	
51	Alcohol sold as but not used as fuel (see instructions)		\$ .244			64
20	<b>Floor Stocks Tax</b> Ozone-depleting chemicals (floor stocks) (Attach Form 6627.)					51

**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> Claims (see instructions; complete Schedule C.)	<b>4</b>	
<b>5</b> Deposits made for the quarter. <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	<b>5</b>	
<b>6</b> Overpayment from previous quarters	<b>6</b>	
<b>7</b> Enter the amount from Form 720X included on line 6, if any	<b>7</b>	
<b>8</b> Total of lines 5 and 6	<b>8</b>	
<b>9</b> Add lines 4 and 8	<b>9</b>	
<b>10 Balance Due.</b> If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	<b>10</b>	
<b>11 Overpayment.</b> If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	<b>11</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see page 3 of the instructions)?  Yes. Complete the following.  No.

Designee name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

**Sign Here** 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.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Type or print name below signature. Telephone number ( )

**Schedule A Excise Tax Liability** (See page 8 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 Part II taxes (sport fishing equipment, electric outboard motors and sonar devices, bows, arrow components, inland waterways fuel use, alcohol sold as but not used as fuel, or any floor stocks tax) or for a one-time filing.

**1 Regular method 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>			
Special rule for September*	▶					
<b>(b)</b> Net liability for regular method taxes. Add the amounts for each semimonthly period.						

**2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)**

(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>			
Special rule for September*	▶					
<b>(b)</b> Alternative method taxes. Add the amounts for each semimonthly period.						

\*Complete only as instructed. See page 8.

**Schedule C** **Claims** Month your income tax year ends ►

- **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**
- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See page 8 of the instructions.

**1 Nontaxable Use of Gasoline and Gasohol** Period of claim ►

	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline		\$.184			362
b 10% gasohol		.132			359
c 7.7% gasohol		.14396			375
d 5.7% gasohol		.15436			376

**2 Nontaxable Use of Aviation Gasoline** Period of claim ►

	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15			354
b Other nontaxable use		.194			324

**3 Nontaxable Use of Undyed Diesel Fuel** Period of claim ►

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . ►

**Caution:** Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes or for exclusive use by a state or local government.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.244			360
b Use in trains		.20			353
c Use in certain intercity and local buses		.17			350

**4 Nontaxable Use of Undyed Kerosene** Period of claim ►

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here. . . ►

**Caution:** Claims cannot be made on line 4 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.

	Type of use	Rate	Gallons	Amount of claim	CRN
Nontaxable use		\$.244			346

**5 Nontaxable Use of Aviation Fuel** Period of claim ►

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade)		\$.175			355
b Other nontaxable use		.219			369
c Other nontaxable use		.044			377

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel** Period of claim ► \_\_\_\_\_  
UV Registration Number ► \_\_\_\_\_

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . ►

	Rate	Gallons	Amount of claim	CRN
a Use on a farm for farming purposes	\$.244			360
b Use by a state or local government	.244			

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene** Period of claim ► \_\_\_\_\_  
UV Registration Number ► \_\_\_\_\_  
UP Registration Number ► \_\_\_\_\_

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. **For lines 7a and 7b**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 7c**, claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. See the instructions for additional information.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here.

	Rate	Gallons	Amount of claim	CRN
<b>a</b> Use on a farm for farming purposes	\$.244			346
<b>b</b> Use by a state or local government	.244			
<b>c</b> Sales from a blocked pump	.244			

**8 Use of LPG in Certain Buses** Period of claim ► \_\_\_\_\_

	Rate	Gallons	Amount of claim	CRN
<b>a</b> Certain intercity and local buses	\$.062			352
<b>b</b> Use in qualified local buses	.136			361
<b>c</b> Use in school buses	.136			

**9 Gasohol Blending** Period of claim ► \_\_\_\_\_

Claimant certifies that it bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	Type of gasohol	Rate	Gallons of		Amount of claim (rate x gals. of gasoline)	CRN
			Gasoline	Alcohol		
<b>a</b>	10% gasohol	\$.03734				356
<b>b</b>	7.7% gasohol	.02804				357
<b>c</b>	5.7% gasohol	.02031				363

**10 Gasoline** Earliest date of sale included in claim ► \_\_\_\_\_  
Latest date of sale included in claim ► \_\_\_\_\_

Claimant certifies that it sold the gasoline, gasohol, or aviation gasoline at a tax-excluded price, repaid the amount of the tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting information.

	Type of use	Rate	Gallons	Amount of claim	CRN
<b>a</b>	Gasoline	\$.184			362
<b>b</b>	10% gasohol	.132			359
<b>c</b>	7.7% gasohol	.14396			375
<b>d</b>	5.7% gasohol	.15436			376
<b>e</b>	Aviation gasoline	.194			324

**11 Other claims.** See page 10 of the instructions.

For claims under section 6416(b)(2) relating to certain uses and resales of certain articles subject to manufacturers or retailers taxes, claimant certifies that it sold the article at a tax-excluded price, repaid the amount of tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting information.

	Amount of claim	CRN
<b>a</b> Section 4051(d) tire credit (Tax on vehicle reported on IRS No. 33)		366
<b>b</b> _____		
<b>c</b> _____		
<b>d</b> _____		
<b>e</b> _____		
<b>f</b> _____		
<b>g</b> _____		
<b>h</b> _____		

**12 Total claims.** Add all amounts on lines 1-11. Enter the result here and on page 2, Part III, line 4 of Form 720. 12



# Form 720 Payment Voucher

## Purpose of Form

Complete Form 720-V if you are making a payment with **Form 720**, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space. However, if you are making a one-time filing, enter your social security number.

**Box 2—Amount paid.** Enter the amount paid from line 10 of Form 720.

**Box 3—Tax period.** Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

**Box 4—Name and address.** Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See **Where To File** on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Tax Return. ▼

Form **720-V** (2004)

Form **720-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

▶ Do not staple or attach this voucher to your payment.

OMB No. 1545-0023

**2004**

1 Enter your employer identification number.		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.			