

# Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► For Paperwork Reduction Act Notice, see the separate instructions.

If you are not using a preprinted label, enter your name, address, employer identification number, and calendar quarter of return. See the separate instructions.

Name	Quarter ending
Number, street, and room or suite no. (If you have a P.O. box, see page 2.)	Employer identification number
City, state, and ZIP code (If you have a foreign address, see page 2.)	

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Check here if this is a final return ►  or a one-time filing ►  (See instructions.)

## Part I

IRS No.	Environmental Taxes (Attach Form 6627 for all environmental taxes.)	Tax		IRS No.	
53	Domestic petroleum superfund tax			53	
16	Imported petroleum products superfund tax			16	
54	Chemicals			54	
17	Imported chemical substances			17	
98	Ozone-depleting chemicals (ODCs)			98	
19	ODC tax on imported products			19	
IRS No.	Communications and Air Transportation Taxes	Tax		IRS No.	
22	Toll telephone service, teletypewriter exchange service, and local telephone 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, including tax on previously untaxed liquids blended with previously taxed diesel fuel		.244		
71	Dyed diesel fuel used in trains		.0565		71
78	Dyed diesel fuel used in certain intercity or local buses		.074		78
61	Special motor fuels		.184/.183		61
79	Other alcohol 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 sold for gasohol production containing at least 10% alcohol		.1444		58
73	Gasoline sold for gasohol production containing at least 7.7% alcohol but less than 10% alcohol		.1542		73
74	Gasoline sold for gasohol production containing at least 5.7% alcohol but less than 7.7% alcohol		.1624		74
59	Gasohol containing at least 10% alcohol		.13		59
75	Gasohol containing at least 7.7% alcohol but less than 10% alcohol		.1424		75
76	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol		.1532		76
69	Aviation fuel (other than gasoline)		.219		69
14	Gasoline for use in noncommercial aviation		.01		14
77	Aviation fuel (other than gasoline) for use in commercial aviation (See instructions.)		.044		77
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101

IRS No.	Retail Tax (Attach Form 8807.)			Tax	IRS No.	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors				33	
IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
IRS No.	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No.	
31	Obligations not in registered form		\$ .01		31	
IRS No.	Luxury Tax (Attach Form 8807.)			Tax	IRS No.	
92	Passenger vehicles				92	
IRS No.	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No.
36	Coal—Underground mined			\$1.10 per ton		36
37				4.4% of sales price		37
38	Coal—Surface mined			\$ .55 per ton		38
39				4.4% of sales price		39
66	Highway-type tires (See instructions.)					66
40	Gas guzzler tax (Attach Form 6197.)					40
IRS No.	Vaccine Taxes	Number of doses	Rate	Tax	IRS No.	
81	DPT vaccine		\$4.56		81	
82	DT vaccine		.06		82	
83	MMR vaccine		4.44		83	
84	Polio vaccine		.29		84	
IRS No.	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No.	
	Policies issued by foreign insurers (See instructions.)					
	Casualty insurance and indemnity bonds		\$ .04		30	
30	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			

**1 Total.** Add all amounts in Part I. Complete Schedule A unless one-time filing ▶ \$

**Part II**

IRS No.				Tax	IRS No.
41	Sport fishing equipment (Attach Form 8807.)				41
42	Electric outboard motors and sonar devices (Attach Form 8807.)				42
44	Bows and arrows (Attach Form 8807.)				44
IRS No.		Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel use tax		\$ .244		64
51	Alcohol sold as but not used as fuel (See instructions.)		.54/.40		51
IRS No.	Floor Stocks Taxes	Number of gallons	Rate	Tax	IRS No.
20	Ozone-depleting chemicals (floor stocks) (Attach Form 6627.)				20
87	Aviation fuels held for use in commercial aviation (See instructions.)		.043		87

**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>	Adjustments and claims (See instructions. Complete Schedule C.)	<b>4</b>	
<b>5</b>	Net tax after adjustments and claims. Combine lines 3 and 4. (If no entry on line 4, enter amount from line 3.)	<b>5</b>	
<b>6</b>	Deposits you made for the quarter <span style="float:right">▶</span>	<b>6</b>	
<b>7</b>	Overpayment from previous quarter <span style="float:right">▶</span>	<b>7</b>	
<b>8</b>	Total of lines 6 and 7 <span style="float:right">▶</span>	<b>8</b>	
<b>9</b>	<b>Balance Due.</b> If line 5 is greater than line 8, enter the difference. This amount must be paid with the return. Attach check or money order for full amount payable to "Internal Revenue Service." Write your EIN, "Form 720," and the quarter on it <span style="float:right">▶</span>	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 8 is greater than line 5, enter the difference. If you have an entry that is less than zero on line 5, combine line 5 and line 8. Check if you want the overpayment: <input type="checkbox"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	<b>10</b>	

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.

**Sign Here**

Signature
  Date
  Title

(Please type or print name below signature.) Telephone number ( )

**Schedule A Excise Tax Liability** (See page 5 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 taxes on bows and arrows, electric outboard motors and sonar devices, sport fishing equipment, alcohol sold as but not used as fuel, or inland waterways fuel use; for any floor stocks taxes; or for one-time filings.

**1** 9-day-rule 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>	
<b>(b)</b> Net liability for 9-day-rule taxes. (Add the amounts for each semimonthly period.)				

**2** 30-day-rule taxes (IRS Nos. 19 and 98)

(a) Record of Net Tax Liability	Period			
	1st-15th day		16th-last day	
First month	<b>G</b>		<b>H</b>	
Second month	<b>I</b>		<b>J</b>	
Third month	<b>K</b>		<b>L</b>	
<b>(b)</b> Net liability for 30-day-rule taxes. (Add the amounts for each semimonthly period.)				

**3** Collected taxes based on billings or tickets sold (IRS Nos. 22, 26, 27, and 28)

(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>	
<b>(b)</b> Collected taxes based on billings or tickets sold. (Add the amounts for each semimonthly period.)				

**4** 14-day-rule gasoline and diesel fuel taxes (IRS Nos. 60, 62, 58, 73, 74, 59, 75, and 76)

(a) Record of Net Tax Liability	Period			
	1st-15th day		16th-last day	
First month	<b>S</b>		<b>T</b>	
Second month	<b>U</b>		<b>V</b>	
Third month	<b>W</b>		<b>X</b>	
<b>(b)</b> Net liability for 14-day-rule gasoline and diesel fuel taxes. (Add the amounts for each semimonthly period.)				

**Schedule C**

**Adjustments and Claims. Complete Schedule C for adjustments and claims only if you are filing Form 720 to report other excise taxes.** Attach a statement explaining each adjustment or claim in Parts I and II, as required. Include your name and EIN on the statement. See page 6 of the instructions.

**Part I Adjustments to previously filed Forms 720**

(a) Quarter of Form 720	(b) IRS No.	(c) Type of tax	(d) Tax as originally reported on Form 720 or as previously corrected	(e) Adjusted tax	(f) Change (decrease) or increase
<b>1 Total adjustments.</b> Combine all amounts in column (f)				<b>1</b>	

**Part II Claims**

**2 Gasoline (Sold for the uses described) (See instructions.)**

Period of claim ▶ From , 19 , to , 19 .

Gasoline or gasohol was (a) sold to a state or local government for its exclusive use, (b) sold to a nonprofit educational organization for its exclusive use, (c) used or sold as supplies for vessels or aircraft, (d) sold for export, or (e) used or sold for use in the production of special fuels. Claimant obtained a certificate of ultimate purchaser or proof of export from the buyer or a certificate of ultimate vendor.

	Rate	Gallons	Amount of claim	IRS No.
a Gasoline	\$.184			62
b Gasohol containing at least 10% alcohol	.13			59
c Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.1424			75
d Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.1532			76

**3 Nontaxable Use of Gasoline (See instructions.)**

Period of claim ▶ From , 19 , to , 19 . Income Tax Year ▶

	Type of use	Rate	Gallons	Amount of claim	IRS No.
a Off-highway business use		\$.184	}		62
b Other		.184			

**4 Nontaxable Use of Gasohol (See instructions.)**

Period of claim ▶ From , 19 , to , 19 . Income Tax Year ▶

	Type of use	Rate	Gallons	Amount of claim	IRS No.
a Gasohol containing at least 10% alcohol		\$.13			59
b Gasohol containing at least 7.7% alcohol but less than 10% alcohol		.1424			75
c Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol		.1532			76

**5 Nontaxable Use of Undyed Diesel Fuel (Lines 5a, b, and c)**

**Sales by Registered Ultimate Vendors of Undyed Diesel Fuel (Line 5d) (See instructions.)**

Period of claim ▶ From , 19 , to , 19 . Income Tax Year ▶

**Lines 5a, b, and c:** Purchaser bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used that diesel fuel for a nontaxable use. **Caution:** No claim is allowed on line 5a, b, or c for use on a farm for farming purposes or for use by a state or local government.

	Type of use	Rate	Gallons	Amount of claim	IRS No.
a Heating oil		\$.244	}		60
b Off-highway business use		.244			
c Other nontaxable use		.244			
d Claimant sold undyed diesel fuel (a) to a state or local government for its exclusive use or (b) for use by the buyer on a farm for farming purposes. Claimant is a registered ultimate vendor, sold the fuel at a tax-excluded price, certifies that the diesel fuel did not contain visible evidence of dye, and obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.		.244			

**6 Nontaxable Use of Special Fuels**

Period of claim ▶ From _____, 19____, to _____, 19____. Income Tax Year ▶ _____					
	Type of use	Rate	Gallons	Amount of claim	IRS No.
a	Special motor fuel (other than LPG)	.184	}		61
b	Liquified petroleum gas (LPG)	.183			
c	LPG used in intercity or local buses	.109			
d	Compressed natural gas (rate per thousand cubic feet)	.4854	MCF		101

**7 Nontaxable Use of Gasoline Used in Aviation** (See instructions.)

Period of claim ▶ From _____, 19____, to _____, 19____. Income Tax Year ▶ _____					
	Type of use	Rate	Gallons	Amount of claim	IRS No.
a	Used in foreign trade, on a farm, or in certain helicopters	.184	}		69
b	Used in commercial aviation (other than foreign trade)	\$.183/ .14 *			

**8 Nontaxable Use of Aviation Fuel** (other than gasoline)

Period of claim ▶ From _____, 19____, to _____, 19____. Income Tax Year ▶ _____					
	Type of use	Rate	Gallons	Amount of claim	IRS No.
a	Used in foreign trade, on a farm, or in certain helicopters	\$.219	}		69
b	Used in commercial aviation (other than foreign trade)	\$.218/ .175 *			

**9 Gasohol Blenders** (Caution: Do not claim for any gasohol sold or used after September 30, 1995. See instructions on page 7.)

Period of claim ▶ From _____, 19____, to _____, 19____. Income Tax Year ▶ _____					
	Percentage of alcohol in the gasohol	Rate	Gallons of gasoline	Amount of claim	IRS No.
Claimant bought gasoline taxed at the full rate (\$.184) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.					
a	At least 10% alcohol	\$.0396	}		62
b	At least 7.7% alcohol but less than 10% alcohol	.0298			
c	At least 5.7% alcohol but less than 7.7% alcohol	.0216			

**10 Use of Undyed Diesel Fuel—Train and Intercity and Local Bus** (See instructions.)

Period of claim ▶ From _____, 19____, to _____, 19____. Income Tax Year ▶ _____					
	Rate	Gallons	Amount of claim	IRS No.	
Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used the diesel fuel in an engine that propels a diesel-powered train or an automobile bus.					
a	Diesel-powered trains	\$.175/ .1875 *			71
b	Certain intercity and local buses	.17			78

**11 Other claims.** See page 7 of the instructions.

IRS No.	Tax	Amount of claim
54	Chemicals; used in manufacture of other taxable chemicals	
54	Chemicals; exported	
54	Chemicals; used in the manufacture of taxable substances that are exported	
98	Ozone-depleting chemicals; exported	
22	Communications tax; exempt use by the customer	
26	Transportation of persons by air; refunds to customer	
33	Truck, trailer, and semitrailer chassis and bodies; used for further manufacture	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors; exported	
66	Tires; used in further manufacture of a taxable article	
66	Tires; exported, sold or used in foreign trade, or sold to a state or local government or to a nonprofit educational organization	
40	Gas guzzler vehicles; resold for emergency use	

**12 Total claims.** Add all amounts in Part II. **12**

**Part III Total Adjustments and Claims**

<b>13 Total adjustments and claims.</b> Combine the amounts on lines 1 and 12. Enter here and on Part III, line 4 of Form 720.	<b>13</b>
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\* This rate is only for fuel purchased and used after September 30, 1995. However, pending legislation may change the rate for lines 7b and 8b. Get Pub. 553, Highlights of 1995 Tax Changes.

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