

# Quarterly Federal Excise Tax Return

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. (If you have a P.O. box, see the instructions).	Employer identification number
City, state, and ZIP code. (If you have a foreign address, see the instructions.)	

FOR IRS USE ONLY	
T	
FF	
FD	
FP	
I	
T	

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		
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
71	Dyed diesel fuel used in trains		.034		71
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 sale or removal of alcohol mixture other than removal at terminal rack		.184		
69	Aviation-grade kerosene		.219		69
14	Aviation gasoline		.194		14
77	Aviation-grade kerosene 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.	Retail Tax		Rate	Tax	IRS No.
33	Truck, trailer, and semitrailer chassis and bodies, and tractors		12% of sales price		33
IRS No.	Luxury Tax			Tax	IRS No.
92	Passenger vehicles (see instructions)				92

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.	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	Taxable tires (see instructions)					66
40	Gas guzzler tax. Attach Form 6197.					40
97	Vaccines (see instructions)					97
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	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
<b>1 Total.</b> 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	3% of sales price		42	
114	Fishing tackle boxes	3% of sales price		114	
44	Bows, quivers, and broadheads	11% of sales price		44	
102	Arrow components	12.4% of sales price		102	
IRS No.		Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel use tax		\$ .234		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
IRS No.	Floor Stocks Tax	Rate	Tax	IRS No.	
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.			20	
115	Aviation-grade kerosene (floor stocks)	\$ .219		115	
116	Aviation-grade kerosene for use in commercial aviation (floor stocks)	\$ .044		116	
<b>2 Total.</b> 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</b>	<b>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</b>	<b>Overpayment.</b> If line 9 is greater than line 3, enter the difference. 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>11</b>	

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

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

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

Type or print name below signature.

Telephone number (  )

**Schedule A Excise Tax Liability** (See 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, fishing tackle boxes, bows, quivers, broadheads, arrow components, inland waterways fuel use, alcohol sold as but not used as fuel, biodiesel 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 the instructions.

**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 the instructions.

**Caution:** Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1 and 2 (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline (see <b>Caution</b> above)	\$.184			362

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 (see <b>Caution</b> above)	.194			324

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . . . ► <input type="checkbox"/>					
<b>Caution:</b> 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	.21			353
c	Use in certain intercity and local buses	.17			350

4 Nontaxable Use of Undyed Kerosene (Other Than Aviation-Grade Kerosene)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . . . ► <input type="checkbox"/>					
<b>Caution:</b> 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
a	Nontaxable use	\$.244			346
b	Use in certain intercity and local buses	.17			350

5 Nontaxable Use of Aviation-Grade Kerosene		Period of claim ►			
Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye.					
<b>Exception.</b> If any of the aviation-grade kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . . . ► <input type="checkbox"/>					
<b>Caution:</b> Claims cannot be made on line 5 for aviation-grade kerosene on a farm for farming purposes or for the exclusive use by a state or local government.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade)	\$.175			355
b	Other nontaxable use (see <b>Caution</b> at top of form)	.219			369
c	Use in foreign trade	.044			377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel		Period of claim ►			
		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. <b>For lines 6a and 6b</b> , claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. <b>For line 6c</b> , claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here . . . ► <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use on a farm for farming purposes	\$.244			
b	Use by a state or local government	.244			360
c	Use in certain intercity and local buses	.17			350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene)		Period of claim ►			
		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. <b>For lines 7a and 7b</b> , claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. <b>For line 7c</b> , 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. <b>For line 7d</b> , claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. Claimant certifies that the kerosene did not contain visible evidence of dye.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here. . . ► <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use on a farm for farming purposes	\$.244			
b	Use by a state or local government	.244			346
c	Sales from a blocked pump	.244			
d	Use in certain intercity and local buses	.17			350

**8 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene** Registration Number ►

Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. For lines 8a and 8b, claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. For lines 8c and 8d, claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.

	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	Use on a farm for farming purposes	.219			
d	Use by a state or local government	.219			

**9 Sales by Registered Ultimate Vendors of Gasoline** Registration Number ►

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired 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.

	Rate	Gallons	Amount of refund	CRN
a	Use by a nonprofit educational organization	\$.184	\$	362
b	Use by a state or local government	.184		

**10 Sales by Registered Ultimate Vendors of Aviation Gasoline** Registration Number ►

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired 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.

	Rate	Gallons	Amount of refund	CRN
a	Use by a nonprofit educational organization	\$.194	\$	324
b	Use by a state or local government	.194		

**11 Nontaxable Use of Liquefied Petroleum Gas (LPG)**

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in certain intercity and local buses	\$.062			352
b	Use in qualified local buses and school buses	.136			361
c	Other nontaxable use	.136			395

**12 Alcohol Fuel Mixture Credit** Period of Claim ► Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	\$.51		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		394

**13 Biodiesel Mixture Credit** Period of Claim ► Registration Number ►

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false.

	Rate	Gal. of Biodiesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$.50		388
b	Agri-biodiesel mixtures	1.00		390

**14 Gasoline** Earliest date of sale included in claim ► Latest date of sale included in claim ►

Claimant (taxpayer) certifies that it sold the gasoline 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
a	Gasoline	\$.184			362
b	Aviation gasoline	.194			324

**15 Other claims.** See 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. Attach additional sheets as needed.

	Amount of claim	CRN
a	Section 4051(d) tire credit (Tax on vehicle reported on IRS No. 33)	366
b		
c		

**16 Total claims.** Add all amounts on lines 1-15. Enter the result here and on page 2, Part III, line 4 of Form 720. **16**

# 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 2 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720.

Form **720-V** (2005)

Form **720-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

OMB No. 1545-0023

**2005**

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

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.			