

Quarterly Federal Excise Tax Return

▶ See the Instructions for Form 720

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

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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
Communications and Air Transportation Taxes					
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
Fuel Taxes					
		Number of gallons	Rate	Tax	
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		.024		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
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 fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101
33	Retail Tax Truck, trailer, and semitrailer chassis and bodies, and tractors		Rate	Tax	33
			12% of sales price		
92	Luxury Tax Passenger vehicles (see instructions)			Tax	92

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.
29	Transportation by water		\$3 per person		29
31	Other Excise Tax	Amount of obligations	Rate	Tax	31
	Obligations not in registered form		\$.01		
36	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax
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
Foreign Insurance Taxes		Premiums paid	Rate	Tax	
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.		Rate	Tax	IRS No.	
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41	
110	Fishing rods and fishing poles (maximum tax of \$10)	10% of sales price		110	
42	Electric outboard motors	3% of sales price		42	
114	Fishing tackle boxes	3% of sales price		114	
44	Bows, quivers, broadheads, and points	11% of sales price		44	
106	Arrow shafts	\$.39 per shaft		106	
64	Inland waterways fuel use tax	Number of gallons	Rate	Tax	
			\$.224		
51	Alcohol sold as but not used as fuel (see instructions)			51	
117	Biodiesel sold as but not used as fuel (see instructions)			117	
Floor Stocks Tax			Tax		
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.			20	
2 Total. Add all amounts in Part II.				\$	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter. <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	5	
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	
9	Add lines 4 and 8	9	
10	Balance Due. 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	10	
11	Overpayment. 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.	11	

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 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 or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period	
	1st-15th day	16th-last day
First month	A	B
Second month	C	D
Third month	E	F
Special rule for September* ▶	G	
(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	M	N
Second month	O	P
Third month	Q	R
Special rule for September* ▶	S	
(b) Alternative method taxes. Add the amounts for each semimonthly period.		

*Complete only as instructed. See the instructions.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

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	
Gasoline (see Caution above)	\$.183		\$		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 Caution above)	.193				324

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
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 . ► <input type="checkbox"/>					
Caution: Claims cannot be made on line 3 for diesel fuel used exclusively by a state or local government.					
Type of use	Rate	Gallons	Amount of claim	CRN	
a Nontaxable use	\$.243		\$		360
b Use in trains	.22				353
c Use in certain intercity and local buses	.17				350
d Use on a farm for farming purposes	.243				360

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
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 . ► <input type="checkbox"/>					
Caution: Claims cannot be made on line 4 for kerosene used exclusively 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	\$.243		\$		346
b Use in certain intercity and local buses	.17				350
c Use on a farm for farming purposes	.243				346

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)		Period of claim ►			
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 . ► <input type="checkbox"/>					
	Rate	Gallons	Amount of claim	CRN	
a Kerosene taxed at \$.244	\$.200		\$		355
b Kerosene taxed at \$.219	.175				

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. 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 . ► <input type="checkbox"/>					
Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes.					
	Rate	Gallons	Amount of claim	CRN	
a Use by a state or local government	\$.243		\$		360
b Use in certain intercity and local buses	.17				350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene Sold For Use in Aviation)		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. 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. ► <input type="checkbox"/>					
Caution: Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes.					
	Rate	Gallons	Amount of claim	CRN	
a Use by a state or local government	\$.243		\$		346
b Sales from a blocked pump	.243				
c Use in certain intercity and local buses	.17				350

8 Sales by Registered Ultimate Vendors of Kerosene Sold For Use in Aviation Registration Number ►

Claimant sold the 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.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			
c	Nonexempt use in noncommercial aviation	.025			369
d	Other nontaxable uses taxed at \$.244	.243			
e	Other nontaxable uses taxed at \$.219	.218			

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	\$.183	\$	362
b	Use by a state or local government	.183		

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	\$.193	\$	324
b	Use by a state or local government	.193		

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. See Line 12. *Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	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. See Line 13. *Biodiesel Mixture Credit* on page 13 of the instructions to see if you must attach the certificate.

	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	\$.183		\$	362
b	Aviation gasoline	.193			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	Exported fuel (see instructions)	
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, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. 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.



Printed on recycled paper

▼ 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 <input type="radio"/> 1st Quarter <input type="radio"/> 3rd Quarter <input type="radio"/> 2nd Quarter <input type="radio"/> 4th Quarter		4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.			