

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► See the Instructions for Form 720.

► Information about Form 720 and its separate instructions is at www.irs.gov/form720.

Check here if:

☐ Final return

☐ Address change

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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Part I

IRS No.	Environmental Taxes (attach Form 6627)			Tax	IRS No.
18	Domestic petroleum oil spill tax				18
21	Imported petroleum products oil spill tax				21
98	Ozone-depleting chemicals (ODCs)				98
19	ODC tax on imported products				19
	Communications and Air Transportation Taxes (see instructions)			Tax	
22	Local 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, tax on removal at terminal rack				
	(b) Diesel, tax on taxable events other than removal at terminal rack				60
	(c) Diesel, tax on sale or removal of biodiesel mixture other than removal at terminal rack				
104	Diesel-water fuel emulsion				104
105	Dyed diesel, LUST tax				105
107	Dyed kerosene, LUST tax				107
119	LUST tax, other exempt removals (see instructions)				119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)				
	(b) Kerosene, tax on taxable events other than removal at terminal rack				35
69	Kerosene for use in aviation (see instructions)				69
77	Kerosene for use in commercial aviation (other than foreign trade)				77
111	Kerosene for use in aviation, LUST tax on nontaxable uses				111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack				
	(b) Gasoline, tax on taxable events other than removal at terminal rack				62
13	Any liquid fuel used in a fractional ownership program aircraft				13
14	Aviation gasoline				14
112	Liquefied petroleum gas (LPG)				112
118	"P Series" fuels				118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				120
121	Liquefied hydrogen				121
122	Fischer-Tropsch process liquid fuel from coal (including peat)				122
123	Liquid fuel derived from biomass				123
124	Liquefied natural gas (LNG)				124
33	Retail Tax —Truck, trailer, and semitrailer chassis and bodies, and tractors				33
	Ship Passenger Tax	Number of persons	Rate	Tax	
29	Transportation by water				29
	Other Excise Tax	Amount of obligations	Rate	Tax	
31	Obligations not in registered form				31
	Foreign Insurance Taxes —Policies issued by foreign insurers	Premiums paid	Rate	Tax	IRS No.
30	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts				30
	Reinsurance				

IRS No.	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No.
36	Coal—Underground mined					36
37						37
38						38
39	Coal—Surface mined					39
108	Taxable tires other than bias ply or super single tires			Number of tires	Tax	IRS No.
109	Taxable bias ply or super single tires (other than super single tires designed for steering)					109
113	Taxable tires, super single tires designed for steering					113
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing <input type="checkbox"/>					40
97	Vaccines (see instructions)					97
136	Taxable medical devices		Sales price	2.3% of sales price		136
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing						\$

Part II

IRS No.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. number of lives covered	(b) Rate for avg. covered life	Col. (a) x Col. (b)	Tax	IRS No.
133	Specified health insurance policies					133
	Applicable self-insured health plans					
41	Sport fishing equipment (other than fishing rods and fishing poles)		Rate			41
110	Fishing rods and fishing poles (limits apply, see instructions)					110
42	Electric outboard motors					42
114	Fishing tackle boxes					114
44	Bows, quivers, broadheads, and points					44
106	Arrow shafts					106
140	Indoor tanning services					140
64	Inland waterways fuel use tax	Number of gallons	Rate		Tax	64
125	LUST tax on inland waterways fuel use (see instructions)					125
51	Alcohol and cellulosic biofuel sold as but not used as fuel					51
117	Biodiesel sold as but not used as fuel					117
20	Floor Stocks Tax— Ozone-depleting chemicals (floor stocks). Attach Form 6627.					20
2 Total. Add all amounts in Part II						\$

Part III

3	Total tax. Add Part I, line 1, and Part II, line 2	3	
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	
	<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Add 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 (see instructions)	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 instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
	Designee name ▶	Phone no. ▶
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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature	Date
	Type or print name below signature. ▶	Title
		Telephone number ▶
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Firm's name ▶	Firm's EIN ▶
	Firm's address ▶	Phone no.
		Check <input type="checkbox"/> if self-employed PTIN

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 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 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 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

For alternative fuel mixtures produced after December 31, 2011, the alternative fuel mixture credit can be taken as a credit only on Schedule C (Form 720) against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on this form, and any excess is not allowed. The credit cannot be claimed on any other form, including Form 4136, Credit for Federal Tax Paid on Fuels and Schedule 3 (Form 8849), Certain Fuel Mixtures and the Alternative Fuel Credit.

1 Nontaxable Use of Gasoline		Note. CRN is credit reference number.		Period of claim ►		
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Gasoline (see Caution above line 1)			\$		362
b	Exported (see Caution above line 1)					411

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)			\$		354
b	Other nontaxable use (see Caution above line 1)					324
c	Exported (see Caution above line 1)					412
d	LUST tax on aviation fuels used in foreign trade					433

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"/>						
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use			\$		360
b	Use in trains					353
c	Use in certain intercity and local buses (see Caution above line 1)					350
d	Use on a farm for farming purposes					360
e	Exported (see Caution above line 1)					413

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 sales from a blocked pump.						
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use			\$		346
b	Use in certain intercity and local buses (see Caution above line 1)					347
c	Use on a farm for farming purposes					346
d	Exported (see Caution above line 1)					414
e	Nontaxable use taxed at \$.044					377
f	Nontaxable use taxed at \$.219					369

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►				
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219					355
c	Nontaxable use (other than use by state or local government) taxed at \$.244					346
d	Nontaxable use (other than use by state or local government) taxed at \$.219					369
e	LUST tax on aviation fuels used in foreign trade					433

6 Nontaxable Use of Alternative Fuel**Caution.** *There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).*

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim		CRN
a	Liquefied petroleum gas (LPG)			\$		419
b	"P Series" fuels					420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)					421
d	Liquefied hydrogen					422
e	Fischer-Tropsch process liquid fuel from coal (including peat)					423
f	Liquid fuel derived from biomass					424
g	Liquefied natural gas (LNG)					425
h	Liquefied gas derived from biomass					435

7 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 ☐

	Rate	Gallons	Amount of claim		CRN
a Use by a state or local government			\$		360
b Use in certain intercity and local buses					350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene 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 ☐

	Rate	Gallons	Amount of claim		CRN
a Use by a state or local government			\$		346
b Sales from a blocked pump					
c Use in certain intercity and local buses					347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration number ▶

Claimant sold the kerosene for use in aviation 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. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim		CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219			\$		355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244					417
c	Nonexempt use in noncommercial aviation					418
d	Other nontaxable uses taxed at \$.244					346
e	Other nontaxable uses taxed at \$.219					369
f	LUST tax on aviation fuels used in foreign trade					433

10 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 claim		CRN
a Use by a nonprofit educational organization			\$		362
b Use by a state or local government					

11 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 claim		CRN
a Use by a nonprofit educational organization			\$		324
b Use by a state or local government					

Form 720-V, Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order 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.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. 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 (EINs)" 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. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

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

- Enclose your check or money order made payable to "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.

Form **720-V** (2013)

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

720-V

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0023

2013

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

1 Enter your employer identification number (EIN) (see instructions).		2 Enter the amount of your payment. ► Make your check or money order payable to "United States Treasury."		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.			