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If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

# Quarterly Federal Excise Tax Return

OMB No. 1545-0023

▶ See the Instructions for Form 720.

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
<b>Communications and Air Transportation Taxes (see instructions)</b>			<b>Tax</b>	
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
<b>Fuel Taxes</b>		<b>Number of gallons</b>	<b>Rate</b>	<b>Tax</b>
60	(a) Diesel fuel, tax on removal at terminal rack	}		60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack			
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack			
104	Diesel-water fuel emulsion			104
105	Dyed diesel fuel, 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)	}		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack			
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	}		62
	(b) Gasoline, tax on taxable events other than removal at terminal rack			
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack			
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	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process			122
123	Liquid fuel derived from biomass			123
124	Liquefied natural gas (LNG)			124
<b>Retail Tax</b>		<b>Rate</b>	<b>Tax</b>	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors			33
<b>Ship Passenger Tax</b>		<b>Number of persons</b>	<b>Rate</b>	<b>Tax</b>
29	Transportation by water			29
<b>Other Excise Tax</b>		<b>Amount of obligations</b>	<b>Rate</b>	<b>Tax</b>
31	Obligations not in registered form			31

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
				Number of tires	Tax	IRS No.
108	Taxable tires other than bias ply or super single tires					108
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

Foreign Insurance Taxes— Policies issued by foreign insurers		Premiums paid	Rate	Tax	IRS No.
30	Casualty insurance and indemnity bonds				30
	Life insurance, sickness and accident policies, and annuity contracts				
	Reinsurance				
<b>1</b>	<b>Total.</b> Add all amounts in Part I. Complete Schedule A unless one-time filing				\$

<b>Part II</b>						
IRS No.		Number of gallons	Rate	Tax	IRS No.	
41	Sport fishing equipment (other than fishing rods and fishing poles)				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				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	<b>Floor Stocks Tax—</b> Ozone-depleting chemicals (floor stocks). Attach Form 6627.				20	
<b>2</b>	<b>Total.</b> Add all amounts in Part II				\$	

<b>Part III</b>						
<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2					<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>	Add 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 (see instructions)					<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"/> 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 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature  Date  Title

Type or print name below signature. Telephone number

**Paid Preparer Use Only**

Print/Type preparer's name  Preparer's signature  Date  Check  if self-employed PTIN

Firm's name  Firm's EIN

Firm's address  Phone no.

**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	<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>G</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>S</b>	

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

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 <b>Caution</b> above line 1)			\$		362
b	Exported (see <b>Caution</b> 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 <b>Caution</b> above line 1)					324
c	Exported (see <b>Caution</b> 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.						
<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"/>						

	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 <b>Caution</b> above line 1)					350
d	Use on a farm for farming purposes					360
e	Exported (see <b>Caution</b> 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.						
<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"/>						

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 <b>Caution</b> above line 1)						347
c	Use on a farm for farming purposes						346
d	Exported (see <b>Caution</b> above line 1)						414
e	Nontaxable use taxed at \$.044						377
f	Nontaxable use taxed at \$.219						369

5 Kerosene Used in Aviation (see <b>Caution</b> 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	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				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				

**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 instructions).

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

**13 Biodiesel or Renewable Diesel Mixture Credit**

Period of claim ►

Registration number ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 13. See the instructions for line 13 for information about renewable diesel used in aviation.

	Rate	Gal. of biodiesel or renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$	388
b Agri-biodiesel mixtures				390
c Renewable diesel mixtures				307

**14 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration number ►

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative 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	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)			\$	426
b "P" Series fuels				427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)				428
d Liquefied hydrogen				429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				430
f Liquid fuel derived from biomass				431
g Liquefied natural gas (LNG)				432
h Liquefied gas derived from biomass				436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)				437

**15 Other claims.** See the instructions. For lines 15b and 15c, see the **Caution** above line 1 on page 4.

	Amount of claim	CRN	
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366	
b Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001		415	
c Exported dyed kerosene		416	
d Diesel-water fuel emulsion			
e Registered credit card issuers			
	Number of tires	Amount of claim	CRN
f Taxable tires other than bias ply or super single tires		\$	396
g Taxable tires, bias ply or super single tires (other than super single tires designed for steering)			304
h Taxable tires, super single tires designed for steering			305
i			
j			
k			

**16 Total claims.** Add amounts on lines 1 through 15. Enter the result here and on Form 720, Part III, line 4. **16**

# 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](http://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 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.

Form **720-V** (2012)

▼ **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

# 2012

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

<b>1</b> Enter your employer identification number (EIN) (see instructions).		<b>2</b> Enter the amount of your payment. ►		Dollars	Cents
<b>3</b> Tax Period		<b>4</b> 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.			