

# 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](http://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 or town, state or province, country, and ZIP or foreign postal code

## 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</b> (see instructions)			<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, 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 (not 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	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor				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
	<b>Foreign Insurance Taxes</b> — Policies issued by foreign insurers	<b>Premiums paid</b>	<b>Rate</b>	<b>Tax</b>	<b>IRS No.</b>
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	Coal—Surface mined					38
39						39
				<b>Number of tires</b>	<b>Tax</b>	<b>IRS No.</b>
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
			<b>Sales price</b>			
136	Taxable medical devices			2.3% of sales price		136
<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.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. number of lives covered (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax	IRS No.
133	(a) Specified health insurance policies					133
	(b) Applicable self-insured health plans					
				<b>Rate</b>		
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
		<b>Number of gallons</b>	<b>Rate</b>	<b>Tax</b>		
64	Inland waterways fuel use tax					64
125	LUST tax on inland waterways fuel use (see instructions)					125
51	Section 40 fuels (see instructions)					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"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>					<b>11</b>

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete the following. <input type="checkbox"/> <b>No</b>				
	Designee name ▶	Phone no. ▶	Personal identification number (PIN) ▶		
<b>Sign Here</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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature	Date	Title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> 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>(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>(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"/>						
<b>Caution.</b> 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	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					

<b>12</b>	<b>Reserved</b>	Period of claim ►	Registration number ►
<b>Reserved</b>			
		<b>Rate</b>	<b>Gallons</b>
<b>a</b>	<b>Reserved</b>		
<b>b</b>	<b>Reserved</b>		
<b>13</b>	<b>Reserved</b>	Period of claim ►	Registration number ►
<b>Reserved</b>			
		<b>Rate</b>	<b>Gal. of biodiesel or renewable diesel</b>
<b>a</b>	<b>Reserved</b>		
<b>b</b>	<b>Reserved</b>		
<b>c</b>	<b>Reserved</b>		
<b>14</b>	<b>Reserved</b>	Registration number ►	
<b>Reserved</b>			
		<b>Rate</b>	<b>Gallons or gasoline gallon equivalents (GGE) (see instructions)</b>
<b>a</b>	<b>Reserved</b>		
<b>b</b>	<b>Reserved</b>		
<b>c</b>	<b>Reserved</b>		
<b>d</b>	<b>Reserved</b>		
<b>e</b>	<b>Reserved</b>		
<b>f</b>	<b>Reserved</b>		
<b>g</b>	<b>Reserved</b>		
<b>h</b>	<b>Reserved</b>		
<b>i</b>	<b>Reserved</b>		
<b>15</b>	<b>Other claims.</b> See the instructions. For lines 15b and 15c, see the <b>Caution</b> above line 1 on page 4.		<b>Amount of claim</b>
<b>a</b>	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
<b>b</b>	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001		415
<b>c</b>	Exported dyed kerosene		416
<b>d</b>	Diesel-water fuel emulsion		
<b>e</b>	Registered credit card issuers		
		<b>Number of tires</b>	<b>Amount of claim</b>
<b>f</b>	Taxable tires other than bias ply or super single tires		396
<b>g</b>	Taxable tires, bias ply or super single tires (other than super single tires designed for steering)		304
<b>h</b>	Taxable tires, super single tires designed for steering		305
<b>i</b>			
<b>j</b>			
<b>k</b>			
<b>16</b>	<b>Total claims.</b> Add amounts on lines 1 through 15. Enter the result here and on Form 720, Part III, line 4.	<b>16</b>	

# 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 faxing or mailing 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* in the Instructions for Form 720.

Form **720-V** (2014)

▼ 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

# 2014

► 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. ► Make your check or money order payable to "United States Treasury."		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	City or town, state or province, country, and ZIP or foreign postal code			