

# Quarterly Federal Excise Tax Return

See the Instructions for Form 720.

OMB No. 1545-0023

Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

Check here if:

- Final return  
 Address change

Name  Number, street, and room or suite no. (If you have a P.O. box, see the instructions.)  City or town, state or province, country, and ZIP or foreign postal code	Quarter ending  Employer identification number
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**FOR IRS USE ONLY**

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**Part I**

IRS No.	Environmental Taxes (attach Form 6627, ODCs are ozone-depleting chemicals)	Tax	IRS No.
53	Domestic petroleum superfund tax		53
18	Domestic petroleum oil spill tax		18
16	Imported petroleum products superfund tax		16
21	Imported petroleum products oil spill tax		21
54	Chemicals (other than ODCs)		54
17	Imported chemical substances		17
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>Tax</b>	
60	(a) Diesel, tax on removal at terminal rack	}	60
	(b) Diesel, tax on taxable events other than removal at terminal rack		
	(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)	}	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		
13	Any liquid fuel used in a fractional ownership program aircraft		13
14	Aviation gasoline		14
112	Liquefied petroleum gas (LPG) (see instructions)		112
118	"P Series" fuels		118
120	Compressed natural gas (CNG) (see instructions)		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) (see instructions)		124

IRS No.		Rate	Tax	IRS No.
33	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price		33
29	<b>Ship Passenger Tax</b>	<b>Number of persons</b>	<b>Rate</b>	<b>Tax</b>
	Transportation by water		\$3 per person	29
31	<b>Other Excise Tax</b>	<b>Amount of obligations</b>	<b>Rate</b>	<b>Tax</b>
	Obligations not in registered form		\$.01	31
30	<b>Foreign Insurance Taxes</b> —Policies issued by foreign insurers	<b>Premiums paid</b>	<b>Rate</b>	<b>Tax</b>
	Casualty insurance and indemnity bonds		\$.04	30
	Life insurance, sickness and accident policies, and annuity contracts		.01	
Reinsurance		.01		
<b>Manufacturers Taxes</b>		<b>Number of tons</b>	<b>Sales price</b>	
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
		<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
	Reserved for future use	<b>Sales price</b>		
			2.3% of sales price	
<b>1</b>	<b>Total.</b> 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 (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax	IRS No.
133	Specified health insurance policies				}	133
	(a) With a policy year ending before October 1, 2021		\$2.66			
	(b) With a policy year ending on or after October 1, 2021, and before October 1, 2022		\$2.79			
	Applicable self-insured health plans					
	(c) With a plan year ending before October 1, 2021		\$2.66			
	(d) With a plan year ending on or after October 1, 2021, and before October 1, 2022		\$2.79			
			<b>Rate</b>	<b>Tax</b>		
41	Sport fishing equipment (other than fishing rods and fishing poles)		10% of sales price			41
110	Fishing rods and fishing poles (limits apply, see instructions)		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		\$.59 per shaft			106
140	Indoor tanning services		10% of amount paid			140
64	Inland waterways fuel use tax	<b>Number of gallons</b>	<b>Rate</b>	<b>Tax</b>		64
125	LUST tax on inland waterways fuel use (see instructions)		\$.29			125
51	Section 40 fuels (see instructions)		.001			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			\$		

**Part III**

<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 . . . . .	<b>5</b>			
	<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.				
<b>6</b>	Overpayment from previous quarters . . . . .	<b>6</b>			
<b>7</b>	Enter the amount from Form 720-X 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>	

**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 <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. Don't 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 Form 720, IRS No. 60(a)	
<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 Form 720, IRS No. 35(a), 69, 77, or 111	
<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 Form 720, IRS No. 62(a)	
<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 Form 720, IRS No. 14	
<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 hasn't waived the right to make the claim.

<b>1 Nontaxable Use of Gasoline</b>		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)	\$.183		\$		362
b	Exported (see <b>Caution</b> above line 1)	.184				411

<b>2 Nontaxable Use of Aviation Gasoline</b>		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 line 1)	.193				324
c	Exported (see <b>Caution</b> above line 1)	.194				412
d	LUST tax on aviation fuels used in foreign trade	.001				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

	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use	\$.243		\$		360
b	Use in trains	.243				353
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				350
d	Use on a farm for farming purposes	.243				360
e	Exported (see <b>Caution</b> above line 1)	.244				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

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		\$.243		\$		346
b	Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17				347
c	Use on a farm for farming purposes		.243				346
d	Exported (see <b>Caution</b> above line 1)		.244				414
e	Nontaxable use taxed at \$.044		.043				377
f	Nontaxable use taxed at \$.219		.218				369

<b>5 Kerosene Used in Aviation</b> (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	\$.200		\$		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175				355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243				346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218				369
e	LUST tax on aviation fuels used in foreign trade	.001				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 or diesel gallon equivalents	Amount of claim	CRN
a	Liquefied petroleum gas (LPG) (see instructions)	\$.183		\$	419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (see instructions)	.183			421
d	Liquefied hydrogen	.183			422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243			423
f	Liquid fuel derived from biomass	.243			424
g	Liquefied natural gas (LNG) (see instructions)	.243			425
h	Liquefied gas derived from biomass	.183			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 didn't 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	\$.243	\$	360
b	Use in certain intercity and local buses	.17		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 didn't 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	\$.243	\$	346
b	Sales from a blocked pump	.243		
c	Use in certain intercity and local buses	.17		347

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

Registration number \_\_\_\_\_

• See **Caution** above line 1.

• Claimant sold the kerosene for use in aviation at a tax-excluded price and hasn't 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	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

**10 Sales by Registered Ultimate Vendors of Gasoline**

Registration number \_\_\_\_\_

Claimant sold the gasoline at a tax-excluded price and hasn't 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	\$.183	\$	362
b	Use by a state or local government	.183		

**11 Sales by Registered Ultimate Vendors of Aviation Gasoline**

Registration number \_\_\_\_\_

Claimant sold the aviation gasoline at a tax-excluded price and hasn't 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	\$.193	\$	324
b	Use by a state or local government	.193		



# Form 720-V, Payment Voucher

## Purpose of Form

Complete Form 720-V if you're 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.

Don't file Form 720-V if you're paying the balance due on line 10 of Form 720 using EFTPS.

## Specific Instructions

**Box 1.** If you don't have an EIN, you may apply for one online by visiting [www.irs.gov/EIN](http://www.irs.gov/EIN). 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're 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. Don't send cash. Don't 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** (2023)

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Detach here and mail with your payment and Form 720.  
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Form **720-V**  
Department of the Treasury  
Internal Revenue Service

## Payment Voucher

OMB No. 1545-0023

**2023**

Don't 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			