Form **720**
(Rev. June 2025)
Department of the Treasury
Internal Revenue Service

Quarterly Federal Excise Tax Return

See the Instructions for Form 720.
Go to *www.irs.gov/Form720* for instructions and the latest information.

OMB No. 1545-0023

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

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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	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		$.244		
	(b) Diesel, tax on taxable events other than removal at terminal rack		.244		60
	(c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack)		.244		
104	Diesel-water fuel emulsion		.198		104
105	Dyed diesel, 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		
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		35
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184		
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		62
13	Any liquid fuel used in a fractional ownership program aircraft (see instructions)		.141		13
14	Aviation gasoline*		.194		14
112	Liquefied petroleum gas (LPG) (see instructions)		.183		112
118	"P Series" fuels		.184		118
120	Compressed natural gas (CNG) (see instructions)		.183		120
121	Liquefied hydrogen		.184		121
122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244		122
123	Liquid fuel derived from biomass		.244		123
124	Liquefied natural gas (LNG) (see instructions)		.243		124

* See instructions to ensure correct rate.

IRS No.			Rate	Tax	IRS No.
33	**Retail Tax**—Truck, trailer, and semitrailer chassis and bodies, and tractor		12% of sales price		33
	Ship Passenger Tax	**Number of persons**	**Rate**	**Tax**	
29	Transportation by water		$3 per person		29
	Other Excise Tax	**Amount of obligations**	**Rate**	**Tax**	
31	Obligations not in registered form		$.01		31
	Foreign Insurance Taxes—Policies issued by foreign insurers	**Premiums paid**	**Rate**	**Tax**	**IRS No.**
	Casualty insurance and indemnity bonds		$.04		
30	Life insurance, sickness and accident policies, and annuity contracts		.01		30
	Reinsurance		.01		

	Manufacturer's Taxes	**Number of tons**	**Sales price**			
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

		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 ☐			40
97	Vaccines (see instructions)			97
		Sales price		
	Reserved for future use	2.3% of sales price		
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 (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax	IRS No.
	Specified health insurance policies					
	(a) With a policy year ending before October 1, 2024		$3.22			
	(b) With a policy year ending on or after October 1, 2024, and before October 1, 2025		$3.47			
133	Applicable self-insured health plans					133
	(c) With a plan year ending before October 1, 2024		$3.22			
	(d) With a plan year ending on or after October 1, 2024, and before October 1, 2025		$3.47			

		Rate	**Tax**	
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	$.63 per shaft		106
140	Indoor tanning services	10% of amount paid		140
		Number of gallons	**Rate**	**Tax**	
64	Inland waterways fuel use tax		$.29		64
125	LUST tax on inland waterways fuel use (see instructions)		.001		125
51	Section 40 fuels (see instructions)				51
117	Biodiesel sold as but not used as fuel				117
20	Floor stocks tax—Ozone-depleting chemicals. Attach Form 6627.				20
150	Repurchase of corporate stock. Attach Form 7208.				150
142	Sales of designated drugs during statutory periods.				142
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			
	☐ 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 720-X 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: ☐ **Applied to your next return, or** ☐ **Refunded to you.**			11	

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's 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. 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	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 Form 720, IRS No. 60(a)	
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 Form 720, IRS No. 35(a), 69, 77, or 111	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 62(a)	
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 Form 720, IRS No. 14	
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 hasn't 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 **Caution** above line 1)		$.183		$	362
b	Exported (see **Caution** above line 1)		.184			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)*		$.15		$	354
b	Other nontaxable use (see **Caution** above line 1)*		.193			324
c	Exported (see **Caution** 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 **Caution** above line 1)		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported (see **Caution** 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 **Caution** above line 1)		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported (see **Caution** above line 1)		.244			414
e	Nontaxable use taxed at $.044		.043			377
f	Nontaxable use taxed at $.219*		.218			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		$.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

* See instructions to ensure correct rate.

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			

* See instructions to ensure correct rate.

12 Sustainable Aviation Fuel Credit Period of claim _____ Registration number _____

Sustainable aviation fuel (SAF) mixtures. Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1; (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass; (iii) is not derived from palm fatty acid distillates or petroleum; and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

			Number of gallons sold or used	Amount of claim	CRN
a	Reserved for future use			$	
b	Reserved for future use				
c	Reserved for future use				
d	Sustainable aviation fuel mixtures (see instructions)				440

13 Reserved for future use

		Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)	Amount of claim	CRN
a	Reserved for future use			$	
b	Reserved for future use				
c	Reserved for future use				
d	Reserved for future use				
e	Reserved for future use				
f	Reserved for future use				
g	Reserved for future use				
h	Reserved for future use				
i	Reserved for future use				

	14 Other claims. See the instructions. For lines 14b and 14c, see the **Caution** above line 1 on page 5.	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	Chemicals (other than ODCs)			454
j	Imported chemical substances			317
k				

15 Total claims. Add amounts on lines 1 through 14. Enter the result here and on Form 720, Part III, line 4. **15**

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*. 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** (2025)

Detach here and mail with your payment and Form 720.

Form **720-V**
Department of the Treasury
Internal Revenue Service

Payment Voucher

Don't staple or attach this voucher to your payment.

OMB No. 1545-0023

2025

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

- ◯ 1st Quarter
- ◯ 2nd Quarter
- ◯ 3rd Quarter
- ◯ 4th Quarter

4 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city or town, state or province, country, and ZIP or foreign postal code.