

# Instructions for Form 720

(Rev. December 2025)

## Quarterly Federal Excise Tax Return

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Volume 1 of 2



Department of the Treasury  
**Internal Revenue Service**

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Section references are to the Internal Revenue Code unless otherwise noted.

## **Future Developments**

For the latest information about developments related to Form 720 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form720](https://www.irs.gov/Form720).

## **What's New**

**The One Big Beautiful Bill Act (the Act) of 2025 made the following changes.**

**Schedule C, line 12d. Sustainable aviation fuel (SAF) credit.** The Act terminated the section 6426(k) credit for SAF mixtures and it will no longer apply to any sale or use for any period after September 30, 2025. Schedule C, line 12d, has been reserved for future use.

# Reminders

**Sections 4375 and 4376 patient-centered outcomes research fee increase.** The fee for policy and plan years ending on or after October 1, 2024, but before October 1, 2025, is increased to the applicable rate of \$3.47, multiplied by the average number of lives covered under the policy or plan. The fee for policy and plan years ending on or after October 1, 2023, but before October 1, 2024, remains at the applicable rate of \$3.22, multiplied by the average number of lives covered under the policy or plan. See *Patient-centered outcomes research (PCOR) fee (IRS No. 133)*, later, and [Notice 2024-83](#).

**Schedule C, lines 12a–12c. Biodiesel, agribiodiesel, or renewable diesel credit.** The section 6426/6427 credits/ refunds for mixtures of biodiesel, renewable diesel, and agri-biodiesel (allowed by section 6426 (c)(5)) expired for sales, uses, or removals after 2024.

## **Schedule C, line 13. Alternative fuel credit and alternative fuel mixture credit.**

The section 6426/6427 credits/ refunds for alternative fuel and alternative fuel mixture (allowed by sections 6426 (d) and (e)) expired for sales, uses, or removals after 2024.

## **Inflation Adjustments for 2025**

**Arrow shafts (IRS No. 106).** The section 4161 tax on arrow shafts is increased to \$0.63 per arrow shaft.

**Transportation of persons by air (IRS No. 26).** The section 4261 tax on the amount paid for each domestic segment of taxable air transportation is increased to \$5.20.

**Use of international air travel facilities (IRS No. 27).** The section 4261 tax on the amount paid for international flights is increased to \$22.90 per person for flights that begin or end in the United States. The section 4261 tax per person for domestic segments

beginning or ending in Alaska or Hawaii is increased to \$11.40 (applies only to departures).

# General Instructions

## Purpose of Form

Use Form 720 and attachments to report your liability by IRS No. and pay the excise taxes listed on the form. If you report a liability in Part I or II, you may be eligible to use Schedule C to claim a credit.

## Who Must File

**Caution:** See Patient-centered outcomes research (PCOR) fee (IRS No. 133), later, under *Part II* for special rules about who must file to report the PCOR fee.

You must file Form 720 if:

- You were liable for, or responsible for collecting, any of the federal excise taxes listed in Form 720, Parts I and II, for a prior quarter and you haven't filed a final return; or



- You are liable for, or responsible for collecting, any of the federal excise taxes listed in Form 720, Parts I and II, for the current quarter.

See *How To File*, later, for more information.

## **When To File**

You must file a return for each quarter of the calendar year as follows.

<b>Quarter covered</b>	<b>Due by</b>
Jan., Feb., Mar.	April 30
Apr., May, June	July 31
July, Aug., Sept.	October 31
Oct., Nov., Dec.	January 31

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Send your return to the IRS using the U.S. Postal Service or a designated private delivery service to meet the “timely mailing as timely filing/paying” rule. See *Private Delivery Services (PDSs)*, later.

**Floor stocks tax.** Report the floor stocks tax on ozone-depleting chemicals (ODCs), IRS No. 20, on the return due by July 31 of each year. The tax payment is due by June 30. See *Floor Stocks Tax*, later.

## **Where To File**

Send Form 720 to:

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0009

## How To File

If you aren't reporting a tax that you normally report, enter a zero on the appropriate line in Form 720, Part I or II. Also, if you have no tax to report, enter "None" on Form 720, Part III, line 3; and sign and date the return. If you file the second quarter Form 720 only to report the PCOR fee, no filing is required in other quarters unless you have to report other fees or taxes.

If you have adjustments to liabilities reported for prior quarters, see Form 720-X, Amended Quarterly Federal Excise Tax Return. Don't enter adjustments on Form 720.

If you attach additional sheets, enter your name and employer identification number (EIN) on each sheet.

**Electronic filing.** You can electronically file Form 720 through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP)

participating in the IRS *e-file* program for excise taxes. For more information on *e-file*, go to <https://www.irs.gov/ETEC>.

**Federal tax deposits made by electronic funds transfer (EFT).** Generally, you must use EFT to make federal tax deposits, such as deposits of employment tax, excise tax (for exceptions, see *Payment of Taxes*, later), and corporate income tax. Generally, EFTs are made using the Electronic Federal Tax Payment System (EFTPS). Additionally, as of October 2024, taxpayers can use IRS Direct Pay to make payments directly from their checking or savings account, without registering or enrolling with EFTPS. IRS Direct Pay for businesses is a free and secure payment application available at [IRS.gov/DirectPay](https://irs.gov/DirectPay). If you don't want to use EFTPS or IRS Direct Pay, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. EFTPS and IRS

Direct Pay are free services provided by the Department of the Treasury.

To get more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](https://eftps.gov) or call 800-555-4477. See Pub. 966.

## **Final Return**

File a final return if you have been filing Form 720 and you:

1. Go out of business, or
2. Won't owe excise taxes that are reportable on Form 720 in future quarters.

**Tip:** If you are only filing to report zero tax and you won't owe excise tax in future quarters, check the "Final" return box above Part I of Form 720.

## **Recordkeeping**

Keep copies of your tax return, records, and accounts of all transactions to show that the

correct tax has been paid. Keep records to support all claims and all exemptions at least 4 years from the latest of the date:

- The tax became due,
- You paid the tax, or
- You filed a claim.

## **Penalties and Interest**

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't include an explanation when you file your return.

**Trust fund recovery penalty.** If communications, air transportation, and indoor tanning services taxes are collected but not paid to the U.S. Treasury or are willfully not collected, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid tax.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A responsible person can be an officer or employee of a corporation, a partner or employee of a partnership, an employee of a sole proprietorship, an accountant, or a volunteer director/trustee. A responsible person may also include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

“Willfully” means voluntarily, consciously, and intentionally. A responsible person acts willfully if they know the required actions aren't taking place.

## Additional Information

You may find the following products helpful when preparing Form 720 and any attachments.

- Pub. 510, Excise Taxes, contains definitions and examples that will help you prepare Form 720. Pub. 510 also contains information on fuel tax credits and refunds.
- Pub. 509, Tax Calendars, has deposit and payment due dates for federal excise taxes listed in this publication.
- Notice 2005-4 (fuel tax guidance), 2005-2 I.R.B. 289, at [IRS.gov/IRB/2005-02 IRB#NOT-2005-4](https://www.irs.gov/irb/2005-02_IRB#NOT-2005-4).
- Notice 2005-24 (sales of gasoline on oil company credit cards), 2005-12 I.R.B. 757, at [IRS.gov/IRB/2005-12 IRB#NOT-2005-24](https://www.irs.gov/irb/2005-12_IRB#NOT-2005-24).



- Notice 2005-62 (biodiesel and aviation-grade kerosene), 2005-35 I.R.B. 443, at [IRS.gov/IRB/2005-35 IRB#NOT-2005-62](https://www.irs.gov/irb/2005-35_IRB#NOT-2005-62).
- Notice 2005-80 (LUST, kerosene, claims by credit card issuers, and mechanical dye injection), 2005-46 I.R.B. 953, at [IRS.gov/IRB/2005-46 IRB#NOT-2005-80](https://www.irs.gov/irb/2005-46_IRB#NOT-2005-80).
- Notice 2006-92 (alternative fuels and mixtures), 2006-43 I.R.B. 774, at [IRS.gov/IRB/2006-43 IRB#NOT-2006-92](https://www.irs.gov/irb/2006-43_IRB#NOT-2006-92).
- Notice 2007-97 (alternative fuel and alternative fuel mixtures), 2007-49 I.R.B. 1092, at [IRS.gov/IRB/2007-49 IRB#NOT-2007-97](https://www.irs.gov/irb/2007-49_IRB#NOT-2007-97).
- Notice 2008-110 (biodiesel and cellulosic biofuel), 2008-51 I.R.B. 1298, at [IRS.gov/IRB/2008-51 IRB#NOT-2008-110](https://www.irs.gov/irb/2008-51_IRB#NOT-2008-110).

- Notice 2010-68 (Alaska dyed diesel exemption), 2010-44 I.R.B. 576, at [IRS.gov/IRB/2010-44 IRB#NOT-2010-68](https://www.irs.gov/irb/2010-44_IRB#NOT-2010-68).
- Notice 2012-27 (fractional aircraft), 2012-17 I.R.B. 849, at [IRS.gov/IRB/2012-17 IRB#NOT-2012-27](https://www.irs.gov/irb/2012-17_IRB#NOT-2012-27).
- T.D. 9670 (tanning tax), 2014-29 I.R.B. 121, at [IRS.gov/IRB/2014-29 IRB#TD-9670](https://www.irs.gov/irb/2014-29_IRB#TD-9670).
- T.D. 9621 (indoor tanning), 2013-28 I.R.B. 49, at [IRS.gov/IRB/2013-28 IRB#TD-9621](https://www.irs.gov/irb/2013-28_IRB#TD-9621).
- Rev. Rul. 2016-03 (foreign reinsurance), 2016-3 I.R.B. 282, at [IRS.gov/IRB/2016-03 IRB#RR-2016-03](https://www.irs.gov/irb/2016-03_IRB#RR-2016-03).
- Rev. Rul. 2018-02 (butane mixture) at [IRS.gov/IRB/ 2018-02 IRB#RR-2018-02](https://www.irs.gov/irb/2018-02_IRB#RR-2018-02).

- Rev. Proc. 2024-40 (inflation adjustments), 2024-45 I.R.B., at [IRS.gov/IRB/2024-45 IRB#REV-PROC-2024-40.](https://www.irs.gov/irb/2024-45_IRB#REV-PROC-2024-40)
- Notice 2023-70 (patient-centered outcomes research (PCOR) fee), 2023-45 I.R.B. 12288, at [IRS.gov/ NOT-2023-70.](https://www.irs.gov/irb/2023-45_IRB#NOT-2023-70)
- T.D. 9948 (exemption for amounts paid for certain aircraft management services) at [IRS.gov/IRB/ 2021-06 IRB#TD-9948.](https://www.irs.gov/irb/2021-06_IRB#TD-9948)
- Notice 2023-6 (sustainable aviation fuel credit) at [IRS.gov/IRB/2023-02 IRB#NOT-2023-6.](https://www.irs.gov/irb/2023-02_IRB#NOT-2023-6)
- Announcement 2023-18 (stock buybacks) at [IRS.gov/IRB/ 2023-30 IRB#ANN-2023-18.](https://www.irs.gov/irb/2023-30_IRB#ANN-2023-18)
- Notice 2023-52 (sales of a designated drug during statutory period) at

[IRS.gov/IRB/ 2023-35 IRB#NOT-2023-52.](https://www.irs.gov/irb/2023-35_IRB#NOT-2023-52)

- Notice 2023-28 (reinstatement of the Superfund excise taxes) at [IRS.gov/IRB/2023-15 IRB#NOT-2023-28.](https://www.irs.gov/irb/2023-15_IRB#NOT-2023-28)
- Rev. Proc. 2022-26 (request a determination that a substance be added to or removed from the list of taxable substances) at [IRS.gov/IRB/2022-29 IRB#REVPROC-2022-26.](https://www.irs.gov/irb/2022-29_IRB#REVPROC-2022-26)
- Rev. Proc. 2023-20 (modifies the effective date of additions to the list of taxable substances) at [IRS.gov/IRB/2023-15 IRB#REV-PROC-2023-20.](https://www.irs.gov/irb/2023-15_IRB#REV-PROC-2023-20)
- Notice 2024-6 (sustainable aviation fuel credit safe harbors) at [IRS.gov/IRB/2024-02 IRB#NOT-2024-6.](https://www.irs.gov/irb/2024-02_IRB#NOT-2024-6)

- Reg-115710-22, page 1070 (Excise Tax on Repurchase of Corporate Stock) at [IRS.gov/IRB/ 2024-20 IRB#REG-115710-22](https://www.irs.gov/irb/2024-20_IRB#REG-115710-22).
- Notice 2024-74, (40BSAF GREET Model) at [IRS.gov/Newsroom/IRS Guidance for SAF](https://www.irs.gov/Newsroom/IRS-Guidance-for-SAF).

## **Private Delivery Services (PDSs)**

You can use PDSs designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services. The PDS can tell you how to get written proof of the mail date. For the IRS mailing address to use if you are using a PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).

**Caution:** PDSs can’t deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

# Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

# Specific Instructions

## Name and Address

Enter your name, your address, and the quarter ending date (month and year). If your address changes, check the "Address change" box above Form 720, Part I.

**P.O. box.** If the post office doesn't deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

**Foreign address.** Follow the country's practice for entering the postal code. Don't abbreviate the country name.

## Employer Identification Number (EIN)

Enter the correct EIN. If you are a one-time filer, you may not need an EIN. See *Gas guzzler tax (IRS No. 40)*, later. If you don't have an EIN, you may apply for one online by

going to [IRS.gov/EIN](https://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.

**Disregarded entities and qualified subchapter S subsidiaries (QSubs).** QSubs and eligible single-owner disregarded entities are treated as separate entities for excise tax and reporting purposes. QSubs and eligible single-owner disregarded entities must pay and report excise taxes (other than IRS Nos. 31, 51, and 117); register for most excise tax activities; and claim any refunds, credits, and payments under their EINs. These actions can't take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have EINs. However, if you are unsure, please call the IRS Business and Specialty Tax Line at 800-829-4933.

Generally, QSubs and eligible single-owner disregarded entities will continue to be



treated as disregarded entities for other federal tax purposes (other than employment taxes). Thus, taxpayers filing Form 4136, Credit for Federal Tax Paid on Fuels, with Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S Tax Return for Seniors, can use the owner's TIN. For more information, see Regulations section 301.7701-2(c)(2).

## **Signature**

Form 720 must be signed by a person authorized by the entity to sign this return.

## **Third Party Designee**

If you want to allow an employee of your business, a return preparer, or another third party to discuss your Form 720 with the IRS, check the "Yes" box on Form 720 under Third Party Designee. Also, enter the designee's name and phone number, and any five digits that person chooses as their personal identification number (PIN).

By checking the "Yes" box, you are authorizing the IRS to speak with the designee to answer any questions relating to the processing of, or the information reported on, Form 720. You are also authorizing the designee to:

- Exchange information concerning Form 720 with the IRS, and
- Respond to certain IRS notices that you have shared with your designee relating to Form 720. The IRS won't send notices to your designee.

You aren't authorizing the designee to receive any refund check, bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authority, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically expire 1 year from the due date (without regard to

extensions) for filing your Form 720. If you or your designee wants to revoke this authorization, send a written statement of revocation to:

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999

See Pub. 947 for more information.

## **Paid Preparer Use Only**

A paid preparer must sign Form 720 and provide the information in the Paid Preparer Use Only section at the end of the form if the preparer was paid to prepare the form and isn't an employee of the filing entity. The preparer must give you a copy of the form in addition to the copy to be filed with the IRS. If you are a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, you must also enter the firm's name and the EIN of the firm.

However, you can't use the EIN of the tax preparation firm in place of your PTIN. You can apply for a PTIN online or by filing Form W-12,

IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN).

## **Part I**

### **Environmental Taxes**

Use Form 6627, Environmental Taxes, to figure the environmental taxes on the following.

- Domestic petroleum Superfund tax, IRS No. 53.
- Chemicals (other than ODCs), IRS No. 54.
- Imported chemical substances, IRS No. 17.

- Imported petroleum products  
Superfund tax, IRS No. 16.
- Oil spill liability, IRS Nos. 18 and 21.
- Ozone-depleting chemicals (ODCs),  
IRS No. 98.
- Imported products that used ODCs as  
materials in the manufacture or  
production of the product, IRS No. 19.
- The floor stocks tax on ODCs, IRS No.  
20 (reported in Form 720, Part II).

Attach Form 6627 to Form 720. The tax rates for these taxes are shown on Form 6627.

## **Communications Taxes**

### **Communications Services (IRS No. 22)**

The tax is 3% of amounts paid for local telephone service and teletypewriter exchange service.

### **Who Must File**

The person receiving the payment for communications services must collect and submit the tax and file the return. Enter the amount of tax collected or considered collected for the quarter.

## **Credits or Refunds**

If tax is collected and paid over for nontaxable services from the communications tax, the collector may request a credit or refund as described below.

**Collectors.** The collector may request a credit or refund only if it has repaid the tax to the person from whom the tax was collected, or obtained the consent of that person to the allowance of the credit or refund. These requirements also apply to nontaxable service refunds.

***Collectors using the regular method for deposits.*** Collectors using the regular method for deposits must use Form 720-X to request a credit or refund.

***Collectors using the alternative method for deposits.*** Collectors using the alternative method for deposits must adjust their separate accounts for the credit or refund. For more information, see *Alternative method (IRS Nos. 22, 26, 27, and 28)*, later.

## **Air Transportation Taxes**

### **Transportation of Persons by Air (IRS No. 26)**

The taxes on transportation of persons by air are the percentage tax and the domestic segment tax. Add the percentage tax and the domestic segment tax to get the total tax on transportation of persons by air.

**Note:** The percentage and domestic segment taxes don't apply on a flight if the surtax on fuel used in a fractional ownership program aircraft is imposed. For more information, see *Surtax on any liquid used in a fractional ownership program aircraft as fuel (IRS No. 13)*, later.

## **Who Must File**

The person receiving the payment for air transportation services must do all of the following.

- Collect the tax.
- Submit the tax.
- File Form 720 to report the amount of the tax collected, or considered collected, for the quarter.

**Exemption for amounts paid for aircraft management services.** Effective December 23, 2017, certain payments related to the management of private aircraft are exempt from the excise taxes imposed on taxable transportation by air. See Pub. 510.

**Percentage tax.** The percentage tax is 7.5% of amounts paid for taxable transportation of persons by air.

**Domestic segment tax.** For calendar year 2025, the tax on the amount paid for each



domestic segment of taxable transportation is \$5.20.

**Example.** In January 2025, Frank Jones pays \$268.40 to a commercial airline for a flight in January from Washington to Chicago with a stopover in Cleveland. The flight has two segments. The price includes the \$240 fare and \$28.40 excise tax  $[(\$240 \times 7.5\%) + (2 \times \$5.20)]$  for which Frank is liable. The airline collects the tax from Frank and submits it to the government.

**Charter flights.** If an aircraft is chartered, and the flight isn't one where the tax on fuel used in a fractional ownership program aircraft is imposed, the domestic segment tax for each segment of taxable transportation is figured by multiplying the tax by the number of passengers transported on the aircraft.

**Example.** In March 2025, Tim Clark pays \$1,147.80 to an air charter service to carry seven employees from Washington to Detroit with a stopover in Pittsburgh. The flight has

two segments. The price includes the \$1,000 charter payment and \$147.80 excise tax  $[(\$1,000 \times 7.5\%) + (2 \times \$5.20 \times 7 \text{ passengers})]$  for which Tim is liable. The charter service collects the tax from Tim and submits it to the government.

***Rural airports.*** If a segment is to or from a rural airport, the domestic segment tax doesn't apply.

## **Transportation of Property by Air (IRS No. 28)**

The tax is 6.25% of amounts paid for transportation of property by air. The tax doesn't apply if the surtax on fuel used in a fractional ownership program aircraft is imposed. See *Surtax on any liquid used in a fractional ownership program aircraft as fuel (IRS No. 13)*, later.

## **Use of International Air Travel Facilities (IRS No. 27)**

For calendar year 2025, the section 4261 excise tax on any amount paid for international air transportation, if the transportation begins or ends in the United States, is generally \$22.90. However, a lower rate of tax applies to a domestic segment beginning or ending in Alaska or Hawaii, and that tax applies only to departures. For calendar year 2025, the rate of tax is \$11.40.

### **Communications and Air Transportation Taxes—Uncollected Tax Report**

A separate report is required to be filed by collecting agents of communications services (local and teletypewriter services) and air transportation taxes if the person from whom the facilities or services tax (the tax) is required to be collected (the taxpayer) refuses to pay the tax, or it's impossible for the collecting agent to collect the tax. The report must contain the name and address of the taxpayer, the type of facility provided or service rendered, the amount paid for the

facility or service (the amount on which the tax is based), and the date paid.

**Regular method taxpayers.** For regular method taxpayers, the report must be filed by the due date of the Form 720 on which the tax would have been reported.

**Alternative method taxpayers.** For alternative method taxpayers, the report must be filed by the due date of the Form 720 that includes an adjustment to the separate account for the uncollected tax. See *Alternative method (IRS Nos. 22, 26, 27, and 28)*, later.

**Where to file your uncollected tax report. Don't file the uncollected tax report with Form 720.** Instead, mail the report to:

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999

## **Fuel Taxes**

**First taxpayer's report.** If you are reporting gallons of taxable fuel that may again be subject to tax, you may need to file a first taxpayer's report. The report must contain all the information as shown in the *Model Certificate B* in the Appendix of Pub. 510.

The person who paid the first tax must do all of the following.

- Give a copy of the first taxpayer's report to the buyer.
- File the first taxpayer's report with Form 720 for the quarter for which the report relates.
- Enter "EXCISE—FIRST TAXPAYER'S REPORT" across the top of a separate copy of the report, and by the due date of Form 720, send the copy to:

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0555

**Diesel (IRS No. 60).** If you are liable for the diesel fuel tax on removal at the terminal rack, report these gallons on line 60(a). If you are liable for the diesel fuel tax on events other than removal at the terminal rack, report these gallons on line 60(b). If you are liable for the diesel fuel tax because you have produced diesel by blending biodiesel with taxed diesel outside of the bulk transfer/terminal system, report these gallons of biodiesel on line 60(c). If you report gallons on line 60(c), don't report those gallons on line 60(b).

Multiply the total number of gallons subject to tax on lines 60(a), 60(b), and 60(c) by \$.244 and make one entry in the "Tax" column.

See Schedule T. Two-Party Exchange Information Reporting, later, if applicable.

**Diesel-water emulsion (IRS No. 104).** If you are liable for the reduced rate (see below) of tax on a diesel-water emulsion removal at the terminal rack or other taxable

event, report these gallons on the line for IRS No. 104.

***Requirements.*** All of the following requirements must be met to be eligible for the reduced rate: (a) the diesel-water emulsion must contain at least 14% water; (b) the emulsion additive must be registered by a U.S. manufacturer with the Environmental Protection Agency (EPA) under the Clean Air Act, section 211 (as in effect on March 31, 2003); and (c) the taxpayer must be registered by the IRS. If these requirements aren't met, you must report the sale, removal, or use of a diesel-water emulsion as diesel.

**IRS Nos. 105, 107, and 119.** Tax is imposed at \$.001 per gallon on removals, entries, and sales of gasoline, diesel, and kerosene described as exempt transactions. Multiply the total number of gallons subject to tax for each fuel by \$.001 and enter the

amount in the "Tax" column for the following IRS

Nos.

- IRS No. 105, dyed diesel, LUST tax.
- IRS No. 107, dyed kerosene, LUST tax.
- IRS No. 119, LUST tax, other exempt removals; report gasoline blendstocks, kerosene used for a feedstock purpose, and diesel or kerosene sold or used in Alaska.

**Kerosene (IRS No. 35).** If you are liable for the kerosene tax on removal at the terminal rack (not located at an airport), report these gallons on line 35(a). If you are liable for the kerosene tax on events other than removal at the terminal rack, report these gallons of kerosene on line 35(b).



Multiply the total number of gallons subject to tax on lines 35(a) and 35(b) by \$.244 and make one entry in the "Tax" column.

See Schedule T. Two-Party Exchange Information Reporting, later, if applicable.

**Kerosene for use in aviation (IRS Nos. 69, 77, and 111).** Generally, kerosene is taxed at \$.244 per gallon unless a reduced rate applies. See *Kerosene for Use in Aviation* in Pub. 510 for more details about these reduced rates.

- If you're liable for kerosene tax on removal directly from a terminal into the fuel tank of an aircraft for use in aviation, the tax rate is \$.219 per gallon. This rate applies to kerosene used in noncommercial aviation. This rate can also apply to kerosene used in commercial aviation or for nontaxable aviation uses if the requirements for a further reduced rate aren't met.

Report these gallons on the line for IRS No. 69.

- If you're liable for kerosene tax on removal directly from a terminal into the fuel tank of an aircraft for use in commercial aviation (other than foreign trade), the tax rate is \$.044 per gallon. Report these gallons on the line for IRS No. 77. The line for IRS No. 77 is **only** applicable to registered commercial aviation operators (Form 637 "Y" Registrant).
- If you're liable for kerosene tax on removal directly from a terminal into the fuel tank of an aircraft for nontaxable uses, the tax rate is \$.001. Report these gallons on the line for IRS No. 111.

See Pub. 510 for foreign trade rules.

**Note:** Fuel used in a fractional ownership program aircraft is also subject to a surtax of

\$.141 per gallon. For more information, see *Surtax on any liquid used in a fractional ownership program aircraft as fuel (IRS No. 13)*, later.

**Other fuels (IRS No. 79).** You are liable for the tax on the fuels listed below when they are delivered into the fuel supply tank of a motor vehicle or motorboat. Use the following table to determine the tax for each gallon. Fill in the number of gallons and the appropriate rate in the "Rate" column on the line for IRS No. 79. If more than one rate applies, leave the "Rate" column blank and attach a schedule showing the rates and number of gallons taxed at each rate.

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Fuel	Tax rate per gallon
Qualified—	\$.184
Ethanol produced from coal . . . . .	

Methanol produced from coal . . . . . .184

**Partially exempt—**

Ethanol produced from natural gas . . . . .114

Methanol produced from natural gas . . . . .0925

**B-100 (100% biodiesel)** . . . . .244

**Liquefied gas derived from biomass** . . . . .184

**Other fuels not shown** . . . . .184

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**Gasoline (IRS No. 62).** If you are liable for the gasoline tax on removal at the terminal rack, report these gallons on line 62(a). If you are liable for the gasoline tax on events other than removal at the terminal rack, report these gallons on line 62(b). If you are liable for the gasoline tax because you have blended alcohol with taxed gasoline outside of

the bulk transfer/terminal system, report these gallons of alcohol on line 62(b).

Multiply the total number of gallons subject to tax on lines 62(a) and 62(b) by \$.184.

Combine the tax for lines 62(a) and 62(b) and make one entry in the "Tax" column.

See Schedule T. Two-Party Exchange Information Reporting, later, if applicable.

**Surtax on any liquid used in a fractional ownership program aircraft as fuel (IRS No. 13).** Fuel used in a fractional ownership program aircraft, as defined below, after March 31, 2012, is subject to a surtax of \$.141 per gallon. The fractional ownership program manager is liable for the surtax. If you are liable, report these gallons on the line for IRS No. 13.

The surtax applies in addition to any other taxes imposed on the removal, entry, use, or sale of the fuel. If the surtax is imposed, the flight isn't considered commercial aviation.

Instead, the tax on the fuel used in the flight is imposed at the noncommercial aviation rate of \$.219 per gallon (IRS No. 69). If the surtax is imposed, the following taxes don't apply.

- Transportation of persons by air (IRS No. 26).
- Transportation of property by air (IRS No. 28).
- Use of international air travel facilities (IRS No. 27).

**Fractional ownership aircraft program** is a program under which:

- A single fractional ownership program manager provides fractional ownership program management services on behalf of the fractional owners;
- There are one or more fractional owners per fractional program aircraft, with at least one fractional program aircraft having more than one owner;

- For at least two fractional program aircraft, none of the ownership interests in the aircraft are less than the minimum fractional ownership interest or held by the program manager;
- There exists a dry-lease aircraft exchange arrangement among all of the fractional owners; and
- There are multi-year program agreements covering the fractional ownership, fractional ownership program management services, and dry-lease aircraft exchange aspects of the program.

**Fractional program aircraft.** Any aircraft that, in any fractional ownership aircraft program, is listed as a fractional program aircraft in the management specifications issued to the manager of such program by the Federal Aviation Administration under subpart K of part 91, title 14, Code of Federal

Regulations, and is registered in the United States.

Fractional program aircraft aren't considered used for transportation of a qualified fractional owner, or on account of such qualified fractional owner, when they are used for flight demonstration, maintenance, or crew training. In such situations, the flight isn't commercial aviation. Instead, the tax on the fuel used in the flight is imposed at the noncommercial aviation rate.

**Fractional owner.** Any person owning any interest (including the entire interest) in a fractional program aircraft.

**Dry-lease aircraft exchange.** An agreement, documented by the written program agreements, under which the fractional program aircraft are available, on an as-needed basis without crew, to each fractional owner.



### **Special rule relating to deadhead service.**

A fractional program aircraft won't be considered to be used on account of a qualified fractional owner when it's used in deadhead service and a person other than a qualified fractional owner is separately charged for such service.

**More information.** See section 4043 for more information on the surtax.

**Aviation gasoline (IRS No. 14).** Aviation gasoline is taxed at the rate shown on Form 720.

Also, a surtax of \$.141 per gallon applies on fuel used in an aircraft which is part of a fractional ownership program.

For further information on fractional ownership program aircraft, see *Surtax on any liquid used in a fractional ownership program aircraft as fuel (IRS No. 13)*, earlier.

**Alternative fuel (IRS Nos. 112, 118, and 120–124).**

Alternative fuel is any liquid other than gas oil, fuel oil, or any product taxable under section 4081. You are liable for tax on alternative fuel delivered into the fuel supply tank of a motor vehicle or motorboat, or on certain bulk sales. Report the tax on the line for the IRS No. listed in the following table.

<b>Alternative fuel</b>	<b>IRS No.</b>
Liquefied petroleum gas (LPG)	112
“P Series” fuels	118
Compressed natural gas (CNG)	120
Liquefied hydrogen	121
Fischer-Tropsch process liquid fuel from coal (including peat)	122

Liquid fuel derived from biomass	123
Liquefied natural gas (LNG)	124

For sales or uses after 2015, the following gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) applies.

- LPG (includes propane, pentane, or mixtures of those gases), taxed at \$.183 per GGE, has a GGE of 5.75 pounds or 1.353 gallons of LPG.
- LNG, taxed at \$.243 per DGE, has a DGE of 6.06 pounds or 1.71 gallons of LNG.
- CNG, taxed at \$.183 per GGE, has a GGE of 5.66 pounds or 123.57 cubic feet of CNG.

**Example.** 10,000 gallons of LNG  $\div$  1.71 = 5,848 DGE  $\times$  \$.243 = \$1,421.06 tax.

## Retail Tax

## **Truck, Trailer, and Semitrailer Chassis and Bodies, and Tractors (IRS No. 33)**

The tax is 12% of the sales price on the first retail sale of each unit. The tax applies to:

- Truck chassis and bodies, except truck chassis and bodies suitable for use with a vehicle with a gross vehicle weight (GVW) of 33,000 pounds or less;
- Trailer and semitrailer chassis and bodies, except trailer and semitrailer chassis and bodies suitable for use with a vehicle with a GVW of 26,000 pounds or less; and
- Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer, except tractors that have a GVW of 19,500 pounds or less and a gross combined weight of 33,000 pounds or less.

Generally, gross combined weight means the weight of a tractor and the weight of its trailer(s).

The tax imposed on parts and accessories sold on or in connection with the units listed above and the tax imposed on the separate purchase of parts and accessories for the units listed above don't apply to an idling reduction device, described next, or to insulation that has an R value of at least R35 per inch.

***Idling reduction device.*** Any device or system of devices that provides the tractor with services, such as heat, air conditioning, and electricity, without the use of the main drive engine while the tractor is temporarily parked or stationary. The device must be affixed to the tractor and determined by the Administrator of the EPA, in consultation with the Secretary of Energy and the Secretary of Transportation, to reduce idling while parked or stationary.

Figure the tax for each vehicle sold and enter the total for the quarter on the line for IRS No. 33.

**Gross vehicle weight (GVW).** The "GVW" means the maximum total weight of a loaded vehicle. Generally, this maximum total weight is the GVW rating provided by the manufacturer or determined by the seller of the completed article. The seller's GVW rating must be determined for excise tax purposes on the basis of the strength of the chassis frame and the axle capacity and placement. The seller may not take into account any readily attachable components (such as tires or rim assemblies) in determining the GVW. See Regulations section 145.4051-1(e)(3) for more information.

The following four classifications of truck body types meet the suitable-for-use standard and will be excluded from the retail excise tax.

- Platform truck bodies 21 feet or less in length.

- Dry freight and refrigerated truck van bodies 24 feet or less in length.
- Dump truck bodies with load capacities of 8 cubic yards or less.
- Refuse packer truck bodies with load capacities of 20 cubic yards or less.

**Section 4051(d) tire credit.** A tax credit may be claimed equal to the amount of tax that has been imposed on each tire that is sold on or in connection with the first retail sale of a taxable vehicle reported on IRS No. 33. Claim the section 4051(d) tire credit on Schedule C, line 14a.

## **Ship Passenger Tax**

**Transportation by water (IRS No. 29).** A tax is imposed on the operator of commercial ships. The tax is \$3 for each passenger on a commercial passenger ship that has berth or stateroom accommodations for at least 17 passengers if the trip is over 1 or more nights. A voyage extends "over 1 or more

nights” if it lasts longer than 24 hours. The tax also applies to passengers on any commercial ship that transports passengers engaged in gambling aboard the ship beyond the territorial waters of the United States. Enter the number of passengers for the quarter on the line for IRS No. 29.

## **Other Excise Tax**

**Obligations not in registered form (IRS No. 31).** For obligations issued during the quarter, enter the principal amount of the obligation multiplied by the number of calendar years (or portion thereof) during the period beginning on the issue date and ending on the maturity date on the line for IRS No. 31.

## **Foreign Insurance Taxes**

**Policies issued by foreign insurers (IRS No. 30).** Enter the amount of premiums paid during the quarter on policies issued by foreign insurers. Multiply the premiums paid



by the rates listed on Form 720 and enter the total for the three types of insurance on the line for IRS No. 30.

**Section 4371(3) tax on foreign reinsurance premiums no longer applies.**

The 1% tax doesn't apply to premiums paid on a policy of reinsurance issued by one foreign reinsurer to another foreign insurer or reinsurer, under the situations described in Rev. Rul. 2008-15, 2008-12 I.R.B. 633. See Rev. Rul. 2016-03, 2016-3 I.R.B. 282, available at [IRS.gov/IRB/2016-03\\_IRB#RR-2016-03](https://www.irs.gov/IRB/2016-03_IRB#RR-2016-03).

**Who must file.** The person who pays the premium to the foreign insurer (or to any nonresident person such as a foreign broker) must pay the tax and file the return.

Otherwise, any person who issued or sold the policy, or who is insured under the policy, is required to pay the tax and file the return.

**Treaty-based return positions under section 6114.** Foreign insurers and

reinsurers who take the position that a treaty of the United States overrules, or otherwise modifies, an Internal Revenue law of the United States must disclose such position.

This disclosure must be made once a year on a statement which must report the payments of premiums that are exempt from the excise tax on policies issued by foreign insurers for the previous calendar year. This statement is filed with the first quarter Form 720, which is due before May 1 of each year.

You may be able to use Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), as a disclosure statement.

At the top of Form 720, enter "Section 6114 Treaty." If you have no other transactions reportable on Form 720, complete Form 720 as follows.

1. If this is your final return, check the "Final" return box.

2. Enter "None" on lines 1 and 3.
3. Sign the return.

You need an EIN to file Form 720. If you don't have an EIN, see *Employer Identification Number (EIN)*, earlier.

***Where to file your treaty-based return positions under section 6114.*** All filers should mail Form 720 with the attached Form 8833 or disclosure statement to the address listed under *Where To File*, earlier. See the *Caution* under *Private Delivery Services (PDSs)*, earlier.

## **Manufacturers Taxes**

**Caution:** Don't include the excise tax on coal in the sales price when determining which tax rate to use for IRS Nos. 36, 37, 38, and 39.

**Underground mined coal (IRS Nos. 36 and 37).** The tax on underground mined coal is the lower of \$1.10 per ton or 4.4% of the sales price. Enter on the line for IRS No. 36

the number of tons of underground mined coal sold at \$25 or more per ton. Enter on the line for IRS No. 37 the total sales price for all sales of underground mined coal sold at a selling price of less than \$25 per ton.

**Surface mined coal (IRS Nos. 38 and 39).**

The tax on surface mined coal is the lower of \$.55 per ton or 4.4% of the sales price. Enter on the line for IRS No. 38 the number of tons of surface mined coal sold at \$12.50 or more per ton. Enter on the line for IRS No. 39 the total sales price for all sales of surface mined coal sold at a selling price of less than \$12.50 per ton.

**Taxable tires (IRS Nos. 108, 109, and 113).** A tax is imposed on taxable tires sold by the manufacturer, producer, or importer at the rate of \$.0945 (\$.04725 in the case of a bias ply tire or super single tire) for each 10 pounds of the maximum rated load capacity over 3,500 pounds. Figure the tax for each tire sold in each category, as shown in the

following chart, and enter the total for the quarter on the line for IRS No. 108, 109, or 113. Enter the number of tires for each IRS No.

IRS No.	Taxable tire category	Rate (for each 10 pounds of the maximum rated load capacity over 3,500 pounds)
108	Taxable tires other than bias ply or super single tires	\$.0945
109	Taxable tires, bias ply or super single tires (other than super single tires designed for steering)	.04725

113	Taxable tires, super single tires designed for steering	.0945
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A **taxable tire** is any tire of the type used on highway vehicles if wholly or partially made of rubber and if marked according to federal regulations for highway use. A bias ply tire is a pneumatic tire on which the ply cords that extend to the beads are laid at alternate angles substantially less than 90 degrees to the centerline of the tread. A super single tire is a tire greater than 13 inches in cross section width designed to replace two tires in a dual fitment but doesn't include any tire designed for steering.

**Gas guzzler tax (IRS No. 40).** Use Form 6197, Gas Guzzler Tax, to figure the liability for this tax. Attach Form 6197 to Form 720. The tax rates for the gas guzzler tax are shown on Form 6197.

***One-time filing.*** If you import a gas guzzling automobile, you may be eligible to make a one-time filing of Form 720 and Form 6197 if you meet all of the following conditions.

- You don't import gas guzzling automobiles in the course of your trade or business.
- You aren't required to file Form 720 reporting excise taxes for the calendar quarter, except for a one-time filing.

Follow the steps below to make a one-time filing.

1. File Form 720 for the quarter in which you incur liability for the tax. See *When To File*, earlier.
2. Pay the tax with Form 720. No deposits are required.
3. If you are an individual and don't have an EIN, enter your social security number (SSN) or individual taxpayer

identification number (ITIN) on Form 720 and Form 720-V, Payment Voucher, in the space for the EIN.

4. Check the "one-time" filing box on the line for the gas guzzler tax.

**Vaccine taxes (IRS No. 97).** A tax is imposed on the sale or use of a vaccine manufactured, produced, or entered into the United States at \$.75 per dose if it:

- Contains diphtheria toxoid, tetanus toxoid, pertussis bacteria, extracted or partial cell bacteria, specific pertussis antigens, or polio virus;
- Is against measles, mumps, rubella, hepatitis A, hepatitis B, chicken pox, rotavirus gastroenteritis, or human papillomavirus;
- Is any HIB (haemophilus influenza type B) vaccine;
- Is any meningococcal vaccine;



- Is any conjugate vaccine against streptococcus pneumonia; or
- Any trivalent vaccine against seasonal influenza or any other vaccine against seasonal influenza.

The effective date for the tax on any other vaccine against seasonal influenza is the later of August 1, 2013, or the date the Secretary of the Department of Health and Human Services lists a vaccine against seasonal influenza for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

If any taxable vaccine is combined with one or more additional taxable vaccines, then the tax is imposed on each vaccine included in the combination.

***Example.*** MMR contains three taxable vaccines: measles, mumps, and rubella. The tax per dose on MMR is \$2.25 (3 x \$.75).

Add the tax for each taxable vaccine and enter the total tax on the line for IRS No. 97.

## **Part II**

**Patient-centered outcomes research (PCOR) fee (IRS No. 133).** The PCOR fee is imposed on issuers of specified health insurance policies (section 4375) and plan sponsors of applicable self-insured health plans (section 4376) for policy and plan years ending on or after October 1, 2012. Generally, references to taxes on Form 720 include this fee.

***Specified health insurance policies.*** For issuers of specified health insurance policies, the fee for a policy year ending on or after October 1, 2024, but before October 1, 2025, is \$3.47 (line 133(b)) (\$3.22 for a policy year ending on or after October 1, 2023, but before October 1, 2024 (line 133(a)), multiplied by the average number of lives covered under the policy for that policy year.

Generally, issuers of specified health insurance policies must use one of the following four alternative methods to determine the average number of lives covered under a policy for the policy year.

1. The actual count method.
2. The snapshot method.
3. The member months method.
4. The state form method.

***Applicable self-insured health plans.*** For plan sponsors of applicable self-insured health plans, the fee for a plan year ending on or after October 1, 2024, but before October 1, 2025, is \$3.47 (line 133(d)) (\$3.22 for a policy year ending on or after October 1, 2023, but before October 1, 2024 (line 133(c)), multiplied by the average number of lives covered under the plan for that plan year. Generally, plan sponsors of applicable self-insured health plans must use one of the following three alternative methods to

determine the average number of lives covered under a plan for the plan year.

1. Actual count method.
2. Snapshot method.
3. Form 5500 method.

**Reporting and paying the fee.** File Form 720 annually to report and pay the fee on the second quarter Form 720 no later than July 31 of the calendar year immediately following the last day of the policy year or plan year to which the fee applies. Because the rate used to determine the fee varies from year to year, you should determine the fee using the instructions for the second quarter Form 720. If you file Form 720 only to report the fee, don't file Form 720 for the first, third, or fourth quarter of the year. If you file Form 720 to report quarterly excise tax liability for the first, third, or fourth quarter of the year (for example, filers reporting the foreign insurance tax (IRS No. 30), don't make an

entry on the line for IRS No. 133 on those filings).

Deposits aren't required for this fee, so issuers and plan sponsors aren't required to pay the fee using EFTPS. However, if the fee is paid using EFTPS, the payment should be applied to the second quarter. See Electronic deposit requirement under Payment of Taxes, later.

Report the average number of lives covered in column (a). Apply the applicable rate (column (b), Rate for avg. covered life) and enter the fee in column (c).

Combine the fees for specified health insurance policies and applicable self-insured health plans and enter the total in the "Tax" column on the line for IRS No. 133.

**More information.** For more information, including methods for calculating the average number of lives covered, see sections 4375, 4376, and 4377.

**Sport fishing equipment (other than fishing rods and fishing poles) (IRS No. 41).** The tax on sport fishing equipment is 10% of the sales price. The tax is paid by the manufacturer, producer, or importer. Taxable articles include reels, fly fishing lines (and other lines not over 130 pounds test), fishing spears, spear guns, spear tips, terminal tackle, fishing supplies and accessories, and any parts or accessories sold on or in connection with these articles. See Pub. 510 for a complete list of taxable articles. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 41.

**Fishing rods and fishing poles (IRS No. 110).** The tax on fishing rods and fishing poles (and component parts) taxed at a rate of 10% will have a maximum tax of \$10 per article. The tax is paid by the manufacturer, producer, or importer. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 110.

**Electric outboard motors (IRS No. 42).**

The tax on an electric outboard motor is 3% of the sales price. The tax is paid by the manufacturer, producer, or importer. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 42.

**Fishing tackle boxes (IRS No. 114).** The tax on fishing tackle boxes is 3% of the sales price. The tax is paid by the manufacturer, producer, or importer. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 114.

**Bows, quivers, broadheads, and points (IRS No. 44).**

The tax on bows is 11% of the sales price. The tax is paid by the manufacturer, producer, or importer. It applies to bows having a peak draw weight of 30 pounds or more. The tax is also imposed on the sale of any part or accessory suitable for inclusion in or attachment to a taxable bow and any quiver, broadhead, or point suitable for use

with arrows described below. Add the tax on each sale during the quarter and enter the total on the line for IRS No. 44.

**Arrow shafts (IRS No. 106).** The tax on arrow shafts is increased to \$0.63 per arrow shaft. The tax is paid by the manufacturer, producer, or importer of any arrow shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly meets either of the following conditions.

- It measures 18 inches or more in overall length.
- It measures less than 18 inches in overall length but is suitable for use with a taxable bow, described earlier.

***Exemption for certain wooden arrows.***

The tax doesn't apply to any shaft made of all natural wood with no laminations or artificial means of enhancing the spine of such shaft



(whether sold separately or incorporated as part of a finished or unfinished product) and used in the manufacture of any arrow which after its assembly meets both of the following conditions.

- It measures  $\frac{5}{16}$  of an inch or less in diameter.
- It isn't suitable for use with a taxable bow, described earlier.

Add the tax on each sale during the quarter and enter the total on the line for IRS No. 106.

## **Indoor Tanning Services Tax**

### **Indoor tanning services (IRS No. 140).**

The tax on indoor tanning service is 10% of the amount paid for that service. The tax is paid by the person paying for the indoor tanning service and is collected by the person receiving payment for the indoor tanning services.

**Who must file.** The person receiving the payment for indoor tanning services (collector) must collect and remit the tax and file the return. If the tax isn't collected for any reason, the collector is liable for the tax.

**Definition of indoor tanning services.**

Indoor tanning service means a service employing any electronic product designed to incorporate one or more ultraviolet lamps and intended for the irradiation of an individual by ultraviolet radiation, with wavelengths in air between 200 and 400 nanometers, to induce skin tanning. The term doesn't include phototherapy service performed by, and on the premises of, a licensed medical professional (such as a dermatologist, psychologist, or registered nurse). See Regulations section 49.5000B-1 for more information and special rules for qualified physical fitness facilities, undesignated payment cards, and bundled payments.

Enter the amount of indoor tanning services tax collected (or due for failing to collect the tax) for the quarter on the line for IRS No. 140.

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