

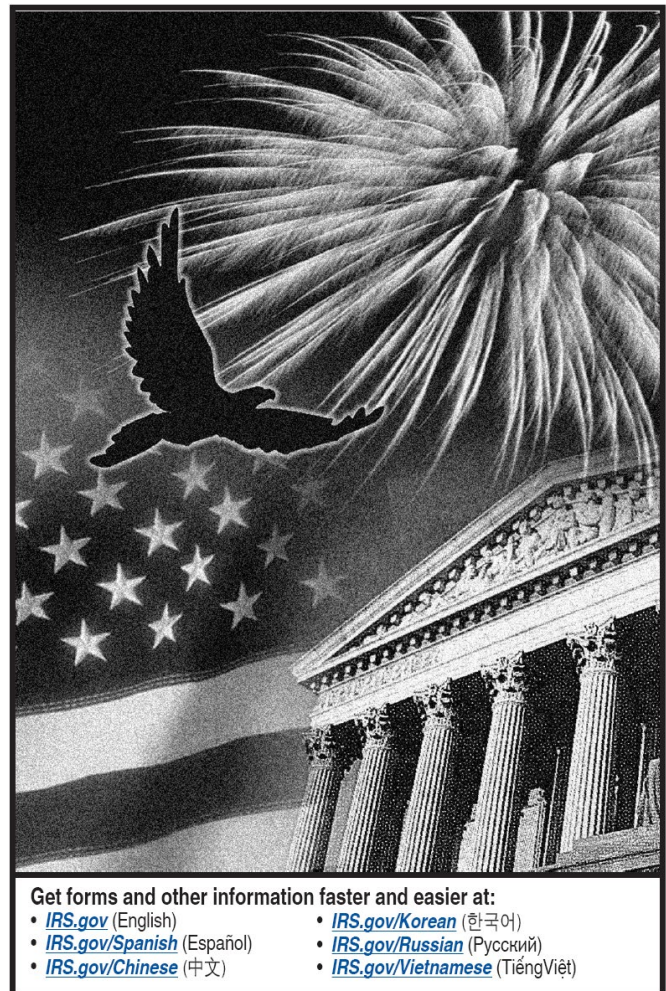
Publication 510

Excise Tax

(Including Fuel Tax Credits and Refunds)

For use in preparing
2019 Returns

Volume 4 of 4



Department of the Treasury
Internal Revenue Service



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If the person liable for tax is the vehicle's manufacturer, producer, or importer, the following discussions show how you figure the presumptive retail sales price depending on the type of transaction and the persons involved in the transaction. *Table 6-1* outlines the appropriate tax base calculation for various transactions.

The **presumed markup percentage** to be used for trucks and truck-tractors is 4%. But for truck trailers and semitrailers and remanufactured trucks and tractors, the presumed markup percentage is zero.

Sale. For a taxable sale by a manufacturer, producer, importer, or related person, you generally figure the tax on a tax base of the sales price plus an amount equal to the presumed markup percentage times that sales price.

Long-term lease. In the case of a long-term lease by a manufacturer, producer, importer, or related person, figure the tax on a tax base of the constructive sales price plus an amount equal to the presumed markup percentage times the constructive sales price.

Short-term lease. When a manufacturer, producer, importer, or related person leases an article in a short-term lease considered a taxable use, figure the tax on a constructive sales price at which those or similar articles generally are sold in the ordinary course of trade by retailers.

But if the lessor in this situation regularly sells articles at retail in arm's-length transactions, figure the tax on the lowest established retail price in effect at the time of the taxable use.

If a person other than the manufacturer, producer, importer, or related person leases an article in a short-term lease considered a taxable use, figure the tax on a tax base of the price for which the article was sold to the lessor plus the cost of parts and accessories installed by the lessor and a presumed markup percentage.

Related person. A related person is any member of the same controlled group as the manufacturer, producer, or importer. Don't treat as a related person a person that sells the articles through a permanent retail

establishment in the normal course of being a retailer if that person has records to prove the article was sold for a price that included a markup equal to or greater than the presumed markup percentage.

General rule for sales by dealers to the consumer. For a taxable sale, other than a long-term lease, by a person other than a manufacturer, producer, importer, or related person, your tax base is the retail sales price as discussed next under *Determination of tax base*.

When you sell an article to the consumer, generally you don't add a presumed markup to the tax base. However, you do add a markup if all the following apply.

- You don't perform any significant activities relating to the processing of the sale of a taxable article.
- The main reason for processing the sale through you is to avoid or evade the presumed markup.
- You don't have records proving that the article was sold for a price that included a

markup equal to or greater than the presumed markup percentage.

In these situations, your tax base is the sales price plus an amount equal to the presumed markup percentage times that selling price.

Determination of tax base. These rules apply to both normal retail sales price and presumptive retail sales price computations. To arrive at the tax base, the price is the total consideration paid (including trade-in allowance) for the item and includes any charge incident to placing the article in a condition ready for use. However, see *Presumptive retail sales price*, earlier.

Exclusions from tax base. Exclude from the tax base the retail excise tax imposed on the sale. Exclude any state or local retail sales tax if stated as a separate charge from the price whether the sales tax is imposed on the seller or purchaser. Also exclude the value of any used component of the article furnished by the first user of the article.

Table 6-1. **Tax Base**

IF the transaction is a...	THEN figuring the base by using the...
Sale by the manufacturer, producer, importer, or related person	Sales price <u>plus</u> (presumed markup percentage \times sales price)
Sale by the dealer	Total consideration paid for the item including any charges incident to placing it in a condition ready for use
Long-term lease by the manufacturer, producer, importer, or related person	Constructive sales price <u>plus</u> (presumed markup percentage \times constructive sales price)
Short-term lease by the manufacturer, producer, importer, or related person	Constructive sales price at which such or similar articles are sold
Short-term lease by a lessor other than the manufacturer, producer, importer, or related person	Price for which the article was sold to the lessor <u>plus</u> the cost of parts and accessories installed by the lessor <u>plus</u> a presumed markup percentage
Short-term lease where the articles are regularly sold at arm's length	Lowest established retail price in effect at the time of the taxable use

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Exclude charges for transportation, delivery, insurance, and installation (other than installation charges for parts and accessories, discussed earlier) and other expenses incurred in connection with the delivery of an article to a purchaser. These expenses are those incurred in delivery from the retail dealer to the customer. In the case of delivery directly from the manufacturer to the dealer's customer, include the transportation and delivery charges to the extent the charges don't exceed what it would have cost to ship the article to the dealer.

Exclude amounts charged for machinery or equipment that doesn't contribute to the highway transportation function of the vehicle, provided those charges are supported by adequate records. For example, for an industrial vacuum loader vehicle, exclude amounts charged for the vacuum pump and hose, filter system, material separator, silencer or muffler, control cabinet, and ladder. Similarly, for a sewer cleaning vehicle, exclude amounts charged for the high-

pressure water pump, hose components, and the vacuum pipe.

Sales not at arm's length. For any taxable article sold (not at arm's length) at less than the fair market price, figure the excise tax on the price for which similar articles are sold at retail in the ordinary course of trade.

A sale isn't at arm's length if either of the following apply.

- One of the parties is controlled (in law or in fact) by the other or there is common control, whether or not the control is actually exercised to influence the sales price.
- The sale is made under special arrangements between a seller and a purchaser.

Installment sales. If the first retail sale is an installment sale, or other form of sale in which the sales price is paid in installments, tax liability arises at the time of the sale. The tax is figured on the entire sales price. No part of the tax is deferred because the sales price is paid in installments.

Repairs and modifications. The tax doesn't apply to the sale or use of an article that has been repaired or modified unless the cost of the repairs and modifications is more than 75% of the retail price of a comparable new article. This includes modifications that change the transportation function of an article or restore a wrecked article to a functional condition. However, this exception generally doesn't apply to an article that wasn't subject to the tax when it was new.

Further manufacture. The tax doesn't apply to the use by a person of a taxable article as material in the manufacture or production of, or as a component part of, another article to be manufactured or produced by that person. Don't treat a person as engaged in the manufacture of any article merely because that person combines the article with a:

- Coupling device (including any fifth wheel);
- Wrecker crane;

- Loading and unloading equipment (including any crane, hoist, winch, or power liftgate);
- Aerial ladder or tower;
- Ice and snow control equipment;
- Earth moving, excavation, and construction equipment;
- Spreader;
- Sleeper cab;
- Cab shield; or
- Wood or metal floor.

Combining an article with an item in this list doesn't give rise to taxability. However, see *Parts or accessories* discussed earlier.

Articles exempt from tax. The tax on heavy trucks, trailers, and tractors doesn't apply to sales of the articles described in the following discussions.

Rail trailers and rail vans. This is any chassis or body of a trailer or semitrailer

designed for use both as a highway vehicle and a railroad car (including any parts and accessories designed primarily for use on and in connection with it). Don't treat a piggyback trailer or semitrailer as designed for use as a railroad car.

Parts and accessories. This is any part or accessory sold separately from the truck or trailer, except as described earlier under *Parts or accessories* and *Separate purchase*.

Trash containers. This is any box, container, receptacle, bin, or similar article that meets all the following conditions.

- it's designed to be used as a trash container.
- It isn't designed to carry freight other than trash.
- It isn't designed to be permanently mounted on or affixed to a truck chassis or body.

House trailers. This is any house trailer (regardless of size) suitable for use in

connection with either passenger automobiles or trucks.

Camper coaches or bodies for self-propelled mobile homes. This is any article designed to be mounted or placed on trucks, truck chassis, or automobile chassis and to be used primarily as living quarters or camping accommodations. Further, the tax doesn't apply to chassis specifically designed and constructed to accommodate and transport self-propelled mobile home bodies.

Farm feed, seed, and fertilizer equipment. This is any body primarily designed to process or prepare, haul, spread, load, or unload feed, seed, or fertilizer to or on farms. This exemption applies only to the farm equipment body (and parts and accessories) and not to the chassis upon which the farm equipment is mounted.

Ambulances and hearses. This is any ambulance, hearse, or combination ambulance-hearse.

Truck-tractors. This is any truck-tractor specifically designed for use in shifting

semitrailers in and around freight yards and freight terminals.

Concrete mixers. This is any article designed to be placed or mounted on a truck, truck trailer, or semitrailer chassis to be used to process or prepare concrete. This exemption doesn't apply to the chassis on which the article is mounted.

Sales exempt from tax. The following sales are ordinarily exempt from tax.

- Sales to a state or local government for its exclusive use.
- Sales to Indian tribal governments, but only if the transaction involves the exercise of an essential tribal government function.
- Sales to a nonprofit educational organization for its exclusive use.
- Sales to a qualified blood collector organization (as defined under *Communications Tax* in chapter 4) for its exclusive use in the collection, storage, or transportation of blood.

- Sales for use by the purchaser for further manufacture of other taxable articles (see below).
- Sales for export or for resale by the purchaser to a second purchaser for export.
- Sales to the United Nations for official use.

Registration requirement. In general, the seller and buyer must be registered for a sale to be tax free. See the Form 637 instructions for more information. Certain registration exceptions apply in the case of sales to state and local governments, sales to foreign purchasers for export, and sales for resale or long term leasing.

Further manufacture. If you buy articles tax free and resell or use them other than in the manufacture of another article, you are liable for the tax on their resale or use just as if you had manufactured and made the first retail sale of them.

Credits or refunds. A credit or refund (without interest) of the retail tax on the taxable articles described earlier may be

allowable if the tax has been paid with respect to an article and, before any other use, such article is used by any person as a component part of another taxable article manufactured or produced. The person using the article as a component part is eligible for the credit or refund.

A credit or refund is allowable if, before any other use, an article is, by any person:

- Exported,
- Used or sold for use as supplies for vessels,
- Sold to a state or local government for its exclusive use,
- Sold to a nonprofit educational organization for its exclusive use, or
- Sold to a qualified blood collector organization (as defined under Communications Tax in chapter 4) for its exclusive use in the collection, storage, or transportation of blood.

A credit or refund is also allowable if there is a price readjustment by reason of the return

or repossession of an article or by reason of a bona fide discount, rebate, or allowance.

See also *Conditions to allowance* in chapter 5.

Tire credit. A credit is allowed against the retail tax on the taxable articles described earlier if taxable tires are sold on or in connection with the sale of the article. The credit is equal to the manufacturers excise tax imposed on the taxable tires (discussed earlier). This is the section 4051(d) taxable tire credit and is claimed on Schedule C (Form 720) for the same quarter for which the tax on the heavy vehicle is reported.

7.

Ship Passenger Tax

A tax of \$3 per passenger is imposed on certain ship voyages, as explained later under *Taxable situations*. The tax is imposed only once for each passenger, either at the time of first embarkation or disembarkation in the United States.

The person providing the voyage (the operator of the vessel) is liable for the tax.

Voyage. A voyage is the vessel's journey that includes the outward and homeward trips or passages. The voyage starts when the vessel begins to load passengers and continues until the vessel has completed at least one outward and one homeward passage. The tax may be imposed even if a passenger doesn't make both an outward and a homeward passage as long as the voyage begins or ends in the United States.

Passenger. A passenger is an individual carried on the vessel other than the master or a crew member or other individual engaged in the business of the vessel or its owners.

Example 1. John Smith works as a guest lecturer. The cruise line hired him for the benefit of the passengers. Therefore, he is engaged in the business of the vessel and isn't a passenger.

Example 2. Marian Green is a travel agent. She is taking the cruise as a promotional trip

to determine if she wants to offer it to her clients. She is a passenger.

Taxable situations. There are two taxable situations. The first situation involves voyages on commercial passenger vessels extending over one or more nights. A voyage extends over one or more nights if it extends for more than 24 hours. A passenger vessel is any vessel with stateroom or berth accommodations for more than 16 passengers.

The second situation involves voyages on a commercial vessel transporting passengers engaged in gambling on the vessel beyond the territorial waters of the United States. Territorial waters of the United States are those waters within the international boundary line between the United States and any contiguous foreign country or within 3 nautical miles (3.45 statute miles) from low tide on the coastline. If passengers participate as players in any policy game or other lottery, or any other game of chance for money or other thing of value that the owner or operator of the vessel (or their employee,

agent, or franchisee) conducts, sponsors, or operates, the voyage is subject to the ship passenger tax. The tax applies regardless of the duration of the voyage. A casual, friendly game of chance with other passengers that isn't conducted, sponsored, or operated by the owner or operator isn't gambling for determining if the voyage is subject to the ship passenger tax.

Exemptions. The tax doesn't apply when a vessel is on a voyage of less than 12 hours between two points in the United States or if a vessel is owned or operated by a state or local government.

8.

Foreign Insurance Taxes

Tax is imposed on insurance policies issued by foreign insurers. Any person who makes, signs, issues, or sells any of the documents and instruments subject to the tax, or for whose use or benefit they are made, signed, issued, or sold, is liable for the tax.

The following tax rates apply to each dollar (or fraction thereof) of the premium paid.

1. Casualty insurance and indemnity, fidelity, and surety bonds: 4 cents. For example, on a premium payment of \$10.10, the tax is 44 cents.
2. Life, sickness, and accident insurance, and annuity contracts: 1 cent. For example, on a premium payment of \$10.10, the tax is 11 cents.
3. Reinsurance policies covering any of the taxable contracts described in items (1) and (2): 1 cent.

However, the tax doesn't apply to casualty insurance premiums paid to foreign insurers for coverage of export goods in transit to foreign destinations.

Premium. Premium means the agreed price or consideration for assuming and carrying the risk or obligation. It includes any additional charge or assessment payable under the contract, whether in one sum or installments. If premiums are refunded, claim the tax paid on those premiums as an

overpayment against tax due on other premiums paid or file a claim for refund.

When liability attaches. The liability for this tax attaches when the premium payment is transferred to the foreign insurer or reinsurer (including transfers to any bank, trust fund, or similar recipient designated by the foreign insurer or reinsurer) or to any nonresident agent, solicitor, or broker. A person can pay the tax before the liability attaches if the person keeps records consistent with that practice.

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.



The person liable for this tax must keep accurate records that identify each policy or instrument subject to tax. These records must clearly establish the type of policy or instrument, the gross premium paid, the identity of the insured and

insurer, and the total premium charged. If the premium is to be paid in installments, the records must also establish the amount and anniversary date of each installment.

The records must be kept at the place of business or other convenient location for at least 3 years after the later of the date any part of the tax became due, or the date any part of the tax was paid. During this period, the records must be readily accessible to the IRS.

The person having control or possession of a policy or instrument subject to this tax must keep the policy for at least 3 years after the date any part of the tax on it was paid.



For information on reinsurance premiums paid from one foreign insurer to another foreign insurer, see Rev. Rul. 2008-15. You can find Rev. Rul. 2008-15 on page 633 of I.R.B. 2008-12 at [IRS.gov/PUB/IRB/IRB2008-12#RR2008-15](https://www.irs.gov/PUB/IRB/IRB2008-12#RR2008-15).

Treaty-based positions under IRC 6114.

You may have to file an annual report disclosing the amount of premiums exempt

from U.S. excise tax as a result of the application of a treaty with the United States that overrides (or otherwise modifies) any provision of the Internal Revenue Code.

Attach any disclosure statement to the first quarter Form 720. You may be able to use Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), as a disclosure statement. See the Instructions for Form 720 for information on how and where to file.

See Revenue Procedure 92-14 in Cumulative Bulletin 1992-1 for procedures you can use to claim a refund of this tax under certain U.S. treaties.

9.

Obligations Not in Registered Form

Tax is imposed on any person who issues a registration-required obligation not in registered form. The tax is:

- 1% of the principal of the obligation, multiplied by
- The number of calendar years (or portions of calendar years) during the period starting on the date the obligation was issued and ending on the date it matures.

A registration-required obligation is any obligation other than one that meets any of the following conditions.

1. it's issued by a natural person.
2. It isn't of a type offered to the public.
3. It has a maturity (at issue) of not more than 1 year.
4. It can only be issued to a foreign person.

For item (4), if the obligation isn't in registered form, the interest on the obligation must be payable only outside the United States and its possessions. Also, the obligation must state on its face that any U.S. person who holds it shall be subject to limits under the U.S. income tax laws.

10.

Indoor Tanning Services Tax

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 services and is collected by the person receiving payment for the indoor tanning services.

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.

File Form 720. 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. The collector isn't required to make semimonthly deposits of the tax.

11.

Patient-Centered Outcomes Research Fee

The patient-centered outcomes research 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. See the Instructions for Form 720 revised for the second quarter of each year for information on the fee amount. 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. See the Instructions for Form 720 revised for the second quarter of each year for information on the fee amount. 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. If you file Form 720 only to report the fee, don't file Form 720 for the first, third, or fourth quarters 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 Electronic Federal Tax Payment System (EFTPS).

However, if the fee is paid using EFTPS, the payment should be applied to the second quarter. See *Electronic deposit requirement* under *How To Make Deposits* in chapter 13, later.

More information. For more information, including methods for calculating the average number of lives covered, see the Instructions for Form 720, sections 4375, 4376, 4377 and Regulations 46.4375-1; also see T.D. 9602,

which is on page 746 of I.R.B. 2012-52 at IRS.gov/PUB/IRB/IRB2012-52#TD9602.

Part Three.

Quarterly Filing Information 12.

Filing Form 720

Use Form 720 to report and pay the excise taxes previously discussed in this publication. File Form 720 for each calendar quarter until you file a final Form 720. For information on filing Form 720 electronically, visit the IRS e-file website at IRS.gov/eFile.

You may be required to file your returns on a monthly or semimonthly basis instead of quarterly if you don't make deposits as required (see *Payment of Taxes*, later) or are liable for the excise tax on taxable fuels and meet certain conditions.

Form 720 has three parts and three schedules.

- Part I consists of excise taxes generally required to be deposited (see Payment of Taxes, later).
- Part II consists of excise taxes that aren't required to be deposited.
- Part III is used to figure your tax liability for the quarter and the amount of any balance due or overpayment.
- **Schedule A**, Excise Tax Liability, is used to record your net tax liability for each semimonthly period in a quarter. Complete it if you have an entry in Part I.
- **Schedule C**, Claims, is used to make claims. However, Schedule C can only be used if you are reporting a liability in Part I or Part II.
- **Schedule T**, Two-Party Exchange Information Reporting, is used to report certain exchanges of taxable fuel before or in connection with the removal at the terminal rack.

Attachments to Form 720. You may have to attach the following forms.

- Form 6197 for the gas guzzler tax.
- Form 6627 for environmental taxes.

Form 720-X. This form is used to make adjustments to Forms 720 filed in prior quarters. You can file Form 720-X by itself or, if it shows a decrease in tax, you can attach it to Form 720. See Form 720-X for more information.

Conditions to allowance. For tax decreases, the claimant must check the appropriate box on Form 720-X stating that:

1. For adjustments of communications or air transportation taxes, the claimant has:
 - a. Repaid the tax to the person from whom it was collected, or
 - b. Obtained the consent of that person to the allowance of the adjustment.
2. For other adjustments, the claimant has:

- a. Not included the tax in the price of the article and not collected the tax from the purchaser,
- b. Repaid the tax to the ultimate purchaser, or
- c. Attached the written consent of the ultimate purchaser to the allowance of the adjustment.

However, the conditions listed under (2) don't apply to environmental taxes, the ship passenger tax, obligations not in registered form, foreign insurance taxes, fuels used on inland waterways, cellulosic or second generation biofuel sold as but not used as fuel, biodiesel sold as fuel but not used as fuel, and certain fuel taxes if the tax was based on use (for example, dyed diesel fuel used in trains, LPG, and CNG).

Final return. File a final return if:

- You go out of business, or
- You won't owe excise taxes that are reportable on Form 720 in future quarters.

Due dates. Form 720 must be filed by the following due dates.

<u>Quarter Covered</u>	<u>Due Dates</u>
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

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

One-time filing. If you import a gas guzzling automobile, you may be eligible to make a one-time filing using your SSN if you:

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

If you meet both requirements above, see *Gas guzzler tax (IRS No. 40)* in the

Instructions for Form 720 for how to file and pay the tax.

Payment voucher. Form 720-V, Payment Voucher, must be included with Form 720 if you have a balance due on line 10 of Form 720 and you are making your payment by check or money order.

13.

Payment of Taxes

Generally, semimonthly deposits of excise taxes are required. A semimonthly period is the first 15 days of a month (the first semimonthly period) or the 16th through the last day of a month (the second semimonthly period).

However, no deposit is required for the situations listed below; the taxes are payable with Form 720.

- The net liability for taxes listed in Part I (Form 720) doesn't exceed \$2,500 for the quarter.

- The gas guzzler tax is being paid on a one-time filing.
- The liability is for taxes listed in Part II (Form 720), except for the floor stocks tax which generally requires a single deposit.

How To Make Deposits

Electronic deposit requirement. You must use electronic funds transfer to make excise tax deposits. Generally, electronic funds transfers are made using the EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to submit a same-day wire payment on your behalf.

EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee. To get more information about EFTPS or to enroll in EFTPS, visit www.eftps.gov or call 1-800-555-4477. Additional information about EFTPS is also available in Publication

966, Electronic Federal Tax Payment System: A Guide to Getting Started.

Depositing on time. For EFTPS deposits to be on time, you must submit the transaction at least 1 day before the date the deposit is due (by 8:00 p.m. Eastern time).

Same-day wire payment option. If you fail to submit a deposit transaction on EFTPS by 8:00 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS). To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide your financial institution to make a same-day wire payment, visit [IRS.gov/Payments](https://www.irs.gov/payments) and click on *Same-day wire*.



You will automatically be enrolled in EFTPS when you apply for an EIN. You will receive a separate mailing containing instructions for activating your EFTPS enrollment after you receive your EIN.

When To Make Deposits

There are two methods for determining deposits: the regular method and the alternative method.

The regular method applies to all taxes in Part I of Form 720 except for communications and air transportation taxes if deposits are based on amounts billed or tickets sold, rather than on amounts actually collected. See *Alternative method* below.

If you are depositing more than one tax under a method, combine all the taxes under the method and make one deposit for the semimonthly period.

Regular method. The deposit of tax for a semimonthly period is due by the 14th day following that period. Generally, this is the 29th day of a month for the first semimonthly

period and the 14th day of the following month for the second semimonthly period. If the 14th or the 29th day falls on a Saturday, Sunday, or legal holiday, you must make the deposit by the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.

Alternative method (IRS Nos. 22, 26, 27, and 28). Deposits of communications and air transportation taxes may be based on taxes included in amounts billed or tickets sold during a semimonthly period instead of on taxes actually collected during the period. Under the alternative method, the tax included in amounts billed or tickets sold during a semimonthly period is considered collected during the first 7 days of the second following semimonthly period. The deposit of tax is due by the third banking day after the seventh day of that period.

For an example of the alternative method, see the Instructions for Form 720.

To use the alternative method, you must keep a separate account of the tax included in amounts billed or tickets sold during the

month and report on Form 720 the tax included in amounts billed or tickets sold and not the amount of tax that is actually collected. For example, amounts billed in December, January, and February are considered collected during January, February, and March and are reported on Form 720 as the tax for the first quarter of the calendar year.

The separate account for each month must reflect:

1. All items of tax included in amounts billed or tickets sold during the month, and
2. Other items of adjustment relating to tax for prior months (within the statute of limitations on credits or refunds).

The separate account for any month can't include an adjustment resulting from a refusal to pay or inability to collect unless the refusal has been reported to the IRS. See *Uncollected Tax Report* in chapter 4.

The net amount of tax that is considered collected during the semimonthly period must be either:

- The net amount of tax reflected in the separate account for the corresponding semi-monthly period of the preceding month, or
- One-half of the net amount of tax reflected in the separate account for the preceding month.

Special rule for deposits of taxes in September. See the Instructions for Form 720 for a special rule on deposits made in September.

Amount of Deposits

Deposits for a semimonthly period generally must be at least 95% of the net tax liability for that period unless the safe harbor rule (discussed later) applies. Generally, you don't have to make a deposit for a period in which you incurred no tax liability.

Net tax liability. Your net tax liability is your tax liability for the period minus any claims

on Schedule C (Form 720) for the period. You may figure your net tax liability for a semimonthly period by dividing your net liability incurred during the calendar month by two. If you use this method, you must use it for all semimonthly periods in the calendar quarter.



Don't reduce your liability by any amounts from Form 720-X.

Safe Harbor Rule

The safe harbor rule applies separately to deposits under the regular method and the alternative method. Persons who filed Form 720 for the look-back quarter (the second calendar quarter preceding the current quarter) are considered to meet the semimonthly deposit requirement if the deposit for each semimonthly period in the current quarter is at least $\frac{1}{6}$ (16.67%) of the net tax liability reported for the look-back quarter.

For the semimonthly period for which the additional deposit is required, the additional

deposit must be at least 11/90 (12.23%), 10/90 (11.12%) for non-EFTPS, of the net tax liability reported for the look-back quarter. Also, the total deposit for that semimonthly period must be at least 1/6 (16.67%) of the net tax liability reported for the look-back quarter.

Exceptions. The safe harbor rule doesn't apply to:

- The first and second quarters beginning on or after the effective date of an increase in the rate of tax unless the deposit of taxes for each semimonthly period in the calendar quarter is at least 1/6 (16.67%) of the tax liability you would have had for the look-back quarter if the increased rate of tax had been in effect for that look-back quarter,
- Any quarter if liability includes any tax not in effect throughout the look-back quarter, or
- For deposits under the alternative method, any quarter if liability includes any tax not in effect throughout the look-back quarter

and the month preceding the look-back quarter.

Requirements to be met. For the safe harbor rule to apply, you must:

- Make each deposit timely at an authorized financial institution, and
- Pay any underpayment for the current quarter by the due date of the return.



The IRS may withdraw the right to make deposits of tax using the safe harbor rule from any person not complying with these rules.

Tax rate increases. You must modify the safe harbor rule if there has been an increase in the rate of tax. You must figure your tax liability in the look-back quarter as if the increased rate had been in effect. To qualify for the safe harbor rule, your deposits can't be less than 1/6 of the refigured tax liability.

14.

Penalties and Interest

Penalties and interest may result from any of the following acts.

- Failing to collect and pay over tax as the collecting agent (see *Trust fund recovery penalty*, later).
- Failing to keep adequate records.
- Failing to file returns.
- Failing to pay taxes.
- Filing returns late.
- Filing false or fraudulent returns.
- Paying taxes late.
- Failing to make deposits.
- Depositing taxes late.
- Making false statements relating to tax.
- Failing to register.

- Misrepresenting that tax is excluded from the price of an article.

Failure to register. The penalty for failure to register if you are required to register, unless due to reasonable cause, is \$10,000 for the initial failure, and then \$1,000 each day thereafter you fail to register.

Claims. There are criminal penalties for false or fraudulent claims. In addition, any person who files a refund claim, discussed earlier, for an excessive amount (without reasonable cause) may have to pay a penalty. An excessive amount is the amount claimed that is more than the allowable amount. The penalty is the greater of two times the excessive amount or \$10.

Trust fund recovery penalty. If you provide taxable communications, air transportation services, or indoor tanning services, you have to collect excise taxes (as discussed earlier) from those persons who pay you for those services. You must pay over these taxes to the U.S. Government.

If you willfully fail to collect or pay over these taxes, or if you evade or defeat them in any way, the trust fund recovery penalty may apply. Willfully means voluntarily, consciously, and intentionally. The trust fund recovery penalty equals 100% of the taxes not collected or not paid over to the U.S. Government.

The trust fund recovery penalty may be imposed on any person responsible for collecting, accounting for, and paying over these taxes. If this person knows that these required actions aren't taking place for whatever reason, the person is acting willfully. Paying other expenses of the business instead of paying the taxes is willful behavior.

A responsible person can be an officer or employee of a corporation, a partner or employee of a partnership, or any other person who had responsibility for certain aspects of the business and financial affairs of the employer (or business). This may include accountants, trustees in bankruptcy, members of a board, banks, insurance

companies, or sureties. The responsible person could even be another corporation—in other words, anyone who has the duty and the ability to direct, account for, or pay over the money. Having signature power on the business checking account could be a significant factor in determining responsibility.

15.

Examination and Appeal Procedures

If your excise tax return is examined and you disagree with the findings, you can get information about audit and appeal procedures from Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund. An unagreed case involving an excise tax covered in this publication differs from other tax cases in that you can only contest it in court after payment of the tax by filing suit for a refund in the United States District Court or the United States Court of Federal Claims.

16.

Rulings Program

The IRS has a program for assisting taxpayers who have technical problems with tax laws and regulations. The IRS will answer inquiries from individuals and organizations about the tax effect of their acts or transactions. The National Office of the IRS issues rulings on those matters.

A ruling is a written statement to a taxpayer that interprets and applies tax laws to the taxpayer's specific set of facts. There are also determination letters issued by IRS directors and information letters issued by IRS directors or the National Office.

There is a fee for most types of determination letters and rulings. For complete information on the rulings program, see the first Internal Revenue Bulletin published each year.

17.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Preparing and filing your tax return. After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-MISC) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. .The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60

years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify to use brand-name software to prepare and e-file your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.
- Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who

process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Income and Tax Statement. Employers can go to [SSA.gov/employer](https://ssa.gov/employer) for more information.



Getting answers to your tax law questions. On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Forms](https://irs.gov/Forms) to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.

- You may be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, and tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)

- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS Videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs/videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/forms) to view, download, or print all the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 or 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/ebooks). Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/orderforms) to place an order and have them mailed to you within 10 business days.

Access your online account (Individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/account) to securely access information about your federal tax account.

- View the amount you owe, pay online or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/secureaccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is by combining direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript or copy of a return.

The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the EIC.
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number.

- The *Tax Withholding Estimator* ([IRS.gov/W4App](https://www.irs.gov/W4App)) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features include the following.
 - Easy to understand language;
 - The ability to switch between screens, correct previous entries, and skip screens that don't apply;
 - Tips and links to help you determine if you qualify for tax credits and deductions;
 - A progress tracker;
 - A self-employment tax feature; and
 - Automatic calculation of taxable social security benefits.

- The *First Time Homebuyer Credit Account Look-up* ([IRS.gov/HomeBuyer](https://www.irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* ([IRS.gov/SalesTax](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040 or 1040-SR), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related

identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Checking on the status of a refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2020 for returns that properly claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order.

Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- IRS Direct Pay: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- Debit or Credit Card: Choose an approved payment processor to pay online, by phone, and by mobile device.
- Electronic Funds Withdrawal: Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- Electronic Federal Tax Payment System: Best option for businesses. Enrollment is required.
- Check or money order: Mail your payment to the address listed on the notice or instructions.
- Cash: You may be able to pay your taxes with cash at a participating retail store.
- Same-Day Wire: You may be able to do a same-day wire from your financial institution. Contact your financial

institution for availability, cost, and cut-off times.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information.

- Apply for an [online payment agreement](https://www.irs.gov/OPA) ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an ***independent*** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to TaxpayerAdvocate.IRS.gov to help you understand *what these rights mean to you* and how they apply. These are **your** rights. Know them. Use them.

What Can the TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you

will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/Contact-Us). You can also call us at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, *Tax Reform Changes*, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to *TaxChanges.us* for more information.

TAS to Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a

small fee. To find a clinic near you, visit [IRS.gov/LITC](https://www.irs.gov/LITC) or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.

18.

Appendix

This appendix contains models of the certificates, waivers, reports, and statements discussed in Part One.

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Model Certificate A

STATEMENT OF SUBSEQUENT SELLER	
1.	<div></div> <div>Name, address, and employer identification number of seller in subsequent sale</div>
2.	<div></div> <div>Name, address, and employer identification number of the buyer in subsequent sale</div>
3.	<div></div> <div>Date and location of subsequent sale</div>
4.	<div></div> <div>Volume and type of taxable fuel sold</div>
<div>The undersigned seller ("Seller") has received the copy of the first taxpayer's report provided with this statement in connection with Seller's purchase of the taxable fuel described in this statement.</div> <div>Under penalties of perjury, Seller declares that Seller has examined this statement, including any accompanying schedules and statements, and, to the best of Seller's knowledge and belief, they are true, correct and complete.</div>	
<div></div> <div>Signature and date signed</div>	
<div></div> <div>Printed or typed name of person signing this report</div>	
<div></div> <div>Title—</div>	

Model Certificate B

FIRST TAXPAYER'S REPORT

1.

First Taxpayer's name, address and employer identification number

2.

Name, address, and employer identification number of the buyer of the taxable fuel subject to tax

3.

Date and location of removal, entry, or sale

4.

Volume and type of taxable fuel removed, entered or sold

5.

Check type of taxable event:

Removal from refinery

Entry into United States

Bulk transfer from terminal by unregistered position holder

Bulk transfer not received at an approved terminal

Sale within the bulk transfer/terminal system

Removal at the terminal rack

Removal or sale by the blender

6.

Amount of federal excise tax paid on account of the removal, entry, or sale

The undersigned taxpayer ("Taxpayer") hasn't received, and won't claim, a credit with respect to, or a refund of, the tax on the taxable fuel to which this form relates.

Under penalties of perjury, Taxpayer declares that Taxpayer has examined this statement, including any accompanying schedules and statements, and to the best of Taxpayer's knowledge and belief, they are true, correct and complete.

Signature and date signed

Printed or typed name of person signing this report

Title

Model Certificate C

NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT

Name, address, and employer identification number of person receiving certificate

The undersigned taxable registrant ("Registrant") hereby certifies under penalties of perjury that Registrant is registered by the Internal Revenue Service with registration number _____ and that Registrant's registration hasn't been revoked or suspended by the Internal Revenue Service.

Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Signature and date signed

Printed or typed name of person signing

Title of person signing

Name of Registrant

Employer identification number

Address of Registrant

Model Certificate D

CERTIFICATE OF PERSON BUYING GASOLINE BLENDSTOCKS FOR USE OTHER THAN IN THE PRODUCTION OF FINISHED GASOLINE

(To support tax-free sales (other than LUST) under section 4081 of the Internal Revenue Code.)

Name, address, and employer identification number of seller

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

The gasoline blendstocks to which this certificate relates won't be used to produce finished gasoline.

This certificate applies to the following (complete as applicable):

If this is a single purchase certificate, check here ☐ and enter:

1. Invoice or delivery ticket number

2. (number of gallons) of (type of gasoline blendstocks)

If this is a certificate covering all purchases under a specified account or order number, check here ☐ and enter:

1. Effective date

2. Expiration date _____

(period not to exceed 1 year after the effective date)

3. Type (or types) of gasoline blendstocks

4. Buyer's account or order number _____

Buyer won't claim a credit or refund under section 6427(h) of the Internal Revenue Code for any gasoline blendstocks covered by this certificate.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer resells the gasoline blendstocks to which this certificate relates, Buyer will be liable for tax unless Buyer obtains a certificate from the purchaser stating that the gasoline blendstocks won't be used to produce finished gasoline and otherwise complies with the conditions of §48.4081-4(b)(3) of the Manufacturers and Retailers Excise Tax Regulations.

Buyer understands that if Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. In addition, the Internal Revenue Service hasn't notified Buyer that the right to provide a certificate has been withdrawn from a purchaser to which Buyer sells gasoline blendstocks tax free.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Signature and date signed

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Model Certificate G

CERTIFICATE OF REGISTERED FEEDSTOCK USER

(To support tax-free removals and entries (other than LUST) of kerosene under section 4082 of the Internal Revenue Code.)

(Buyer) certifies the following under penalties of perjury:

Name of buyer

Buyer is a registered feedstock user with registration number . Buyer's registration hasn't been revoked or suspended.

The kerosene to which this certificate applies will be used by Buyer for a feedstock purpose.

This certificate applies to percent of Buyer's purchases from (name, address, and employer identification number of seller) as follows (complete as applicable):

1. A single purchase on invoice or delivery ticket number .

2. All purchases between (effective date) and (expiration date) (period not to exceed one year after the effective date) under account or order number(s) . If this certificate applies only to Buyer's purchases for certain locations, check here and list the locations.

If Buyer sells the kerosene to which this certificate relates, Buyer will be liable for tax on that sale.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer violates the terms of this certificate, the Internal Revenue Service may revoke the Buyer's registration.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Employer identification number

Address of Buyer

Signature and date signed

Model Certificate J

CERTIFICATE OF PERSON BUYING COMPRESSED NATURAL GAS (CNG) FOR A NONTAXABLE USE

(To support tax-free sales of CNG under section 4041 of the Internal Revenue Code.)

Name, address, and employer identification number of seller

____ (“Buyer”) certifies the following under penalties of perjury:

Name of buyer

The CNG to which this certificate relates will be used in a nontaxable use.

This certificate applies to the following (complete as applicable):

If this is a single purchase certificate, check here ____ and enter:

1. Invoice or delivery ticket number _____

2. _____ (Gasoline gallon equivalents)

If this is a certificate covering all purchases under a specified account or order number, check here ____ and enter:

1. Effective date _____

2. Expiration date _____

(period not to exceed 1 year after the effective date)

3. Buyer's account or order number _____

Buyer won't claim a credit or refund under section 6427 of the Internal Revenue Code for any CNG to which this certificate relates.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

Buyer understands that if Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. In addition, the Internal Revenue Service hasn't notified Buyer that the right to provide a certificate has been withdrawn from a purchaser to which Buyer sells CNG tax free.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Employer identification number

Address of Buyer

Signature and date signed

Model Certificate K

CERTIFICATE OF PERSON BUYING KEROSENE FOR USE IN AVIATION FOR
COMMERCIAL AVIATION OR NONTAXABLE USE

(To support operator liability for tax on removals of kerosene for use in aviation directly into the fuel tank of an aircraft in commercial aviation pursuant to § 4081 of the Internal Revenue Code or to support a tax rate of zero under § 4041(c) pursuant to §§4041(c) and 4082.)

Name, address, and employer identification number of position holder

The undersigned aircraft operator (“Buyer”) hereby certifies the following under the penalties of perjury:

The kerosene for use in aviation to which this certificate relates is purchased (check one): ☐ for use on a farm for farming purposes; ☐ for use in foreign trade (reciprocal benefits required for foreign registered airlines); ☐ for use in certain helicopter and fixed-wing air ambulance uses; ☐ for use other than as a fuel in the propulsion engine of an aircraft; ☐ for the exclusive use of a qualified blood collector organization; ☐ for the exclusive use of a nonprofit educational organization; ☐ for the exclusive use of a state; ☐ for use in an aircraft owned by an aircraft museum; ☐ for use in military aircraft; or ☐ for use in commercial aviation (other than foreign trade).

With respect to kerosene for use in aviation purchased after June 30, 2005, for use in commercial aviation (other than foreign trade), Buyer's registration number is . Buyer's registration hasn't been suspended or revoked by the Internal Revenue Service.

This certificate applies to the following (complete as applicable):

☐ This is a single purchase certificate:

1. Invoice or delivery ticket number

2. Number of gallons

☐ This is a certificate covering all purchases under a specified account or order number:

1. Effective date

2. Expiration date (period not to exceed 1 year after the effective date)

3. Buyer's account number

Buyer agrees to provide the person liable for tax with a new certificate if any information in this certificate changes.

If the kerosene for use in aviation to which this certificate relates is being bought for use in commercial aviation (other than foreign trade), Buyer is liable for tax on its use of the fuel and will pay that tax to the government.

If Buyer sells or uses the kerosene for use in aviation to which this certificate relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

The fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

371

Model Waiver L

WAIVER FOR USE BY ULTIMATE PURCHASERS OF KEROSENE FOR CERTAIN USES IN AVIATION

(To support vendor's claim for a credit or payment under § 6427(l)(4)(C)(i) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Ultimate Vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A.

The kerosene to which this waiver relates is purchased for — (check one):

1.

☐

Use on a farm for farming purposes,

2.

☐

Use in foreign trade (reciprocal benefits required for foreign registered airlines),

3.

☐

Use in certain helicopter and fixed-wing air ambulance uses,

4.

☐

The exclusive use of a qualified blood collector organization,

5.

☐

The exclusive use of a nonprofit educational organization,

6.

☐

Use in an aircraft owned by an aircraft museum,

7.

☐

Use in military aircraft, or

8.

☐

Use in commercial aviation (other than foreign trade).

B.

This waiver applies to the following (complete as applicable):

This is a single purchase waiver:

1.

Invoice or delivery ticket number

2.

Number of gallons

This is a waiver covering all purchases under a specified account or order number:

1.

Effective date

2.

Expiration date

(period not to exceed 1 year after the effective date)

3.

Buyer's account number

Buyer will provide a new waiver to the vendor if any information in this waiver changes.

If Buyer uses the kerosene for use in aviation to which this waiver relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that by signing this waiver, Buyer gives up its right to claim any credit or payment for the kerosene for use in aviation used in a nontaxable use.

Buyer acknowledges that it hasn't and won't claim any credit or payment for the kerosene for use in aviation to which this waiver relates.

Buyer understands that the fraudulent use of this waiver may subject Buyer and all parties making such fraudulent use of this waiver to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

372

Model Certificate M

CERTIFICATE FOR STATE USE OR NONPROFIT EDUCATIONAL ORGANIZATION USE

(To support vendor's claim for a credit or payment under § 6416(a)(4) of the Internal Revenue Code.)

Name, address, and employer identification number of ultimate vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under the penalties of perjury:

Buyer will use the gasoline or aviation gasoline to which this certificate relates (check one):

For the exclusive use of a state or local government; or

For the exclusive use of a nonprofit educational organization.

This certificate applies to the following (complete as applicable):

This is a single purchase certificate:

1. Invoice or delivery ticket number

2. Number of gallons

This is a certificate covering all purchases under a specified account or order number:

1. Effective date

2. Expiration date (period not to exceed 1 year after the effective date)

3. Buyer's account number

Buyer will provide a new certificate to the vendor if any information in this certificate changes.

Buyer understands that by signing this certificate, Buyer gives up its right to claim any credit or payment for the gasoline or aviation gasoline to which this certificate relates.

Buyer acknowledges that it hasn't and won't claim any credit or payment for the gasoline or aviation gasoline to which this certificate relates.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

Model Waiver N

**WAIVER FOR USE BY ULTIMATE PURCHASERS OF DIESEL FUEL OR
KEROSENE USED IN INTERCITY BUS TRANSPORTATION**

(To support vendor's claim for a credit or payment under § 6427 of the Internal Revenue Code.)

Name, address, and employer identification number of ultimate vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under the penalties of perjury:

The diesel fuel or kerosene to which this waiver relates is purchased for use in intercity bus transportation.

This waiver applies to the following (complete as applicable):

This is a single purchase waiver:

1. _____ Invoice or delivery ticket number
2. _____ Number of gallons

This is a waiver covering all purchases under a specified account or order number:

1. Effective date _____
2. Expiration date _____ (period not to exceed 1 year after the effective date)
3. Buyer's account number _____

Buyer will provide a new waiver to the vendor if any information in this waiver changes.

If Buyer uses the diesel fuel or kerosene to which this waiver relates for a use other than in intercity bus transportation, Buyer will be liable for tax.

Buyer understands that by signing this waiver, Buyer gives up its right to claim any credit or payment for the diesel fuel or kerosene used in intercity bus transportation.

Buyer acknowledges that it hasn't and won't claim any credit or payment for the diesel fuel or kerosene to which this waiver relates.

Buyer understands that the fraudulent use of this waiver may subject Buyer and all parties making such fraudulent use of this waiver to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

Model Certificate O

CERTIFICATE FOR BIODIESEL

Certificate Identification Number: _____
(To support a claim related to biodiesel or a biodiesel mixture under section 6426 of the Internal Revenue Code.)

The undersigned biodiesel producer ("Producer") hereby certifies the following under penalties of perjury:

1. _____

Producer's name, address, and employer identification number (EIN)

2. _____

Name, address, and EIN of person buying the biodiesel from Producer

3. _____
Date and location of sale to buyer

4. This certificate applies to _____ gallons of biodiesel.

5. Producer certifies that the biodiesel to which this certificate relates is:

% Agri-biodiesel (derived solely from virgin oils)

% Biodiesel other than agri-biodiesel

This certificate applies to the following sale:

Invoice or delivery ticket number

Total number of gallons of biodiesel sold under that invoice or delivery ticket number (including biodiesel not covered by this certificate)

Total number of certificates issued for that invoice or delivery ticket number

6. _____

Name, address, and employer identification number of reseller to whom certificate is issued (only in the case of certificates reissued to a reseller after the return of the original certificate)

7. _____ Original Certificate Identification Number (only in the case of certificates reissued to a reseller after return of the original certificate).

Producer is registered as a biodiesel producer with registration number _____.
Producer's registration hasn't been suspended or revoked by the Internal Revenue Service.

Producer certifies that the biodiesel to which this certificate relates in monoalkyl esters of long chain fatty acids derived from plant or animal matter that meets the requirements of the American Society of Testing and Materials D6751 and the registration requirements for fuels and fuel additives established by EPA under section 211 of the Clean Air Act (42 U.S.C. 7545).

Producer understands that the fraudulent use of this certificate may subject Producer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing this certificate

Title of person signing

Signature and date signed

375

Model Certificate P

CERTIFICATE OF STATE USE

(To support vendor's claim for credit or payment under section 6427 of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Vendor

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

A. Buyer will use the diesel fuel or kerosene to which this certificate relates for the exclusive use of a state or local government, or the District of Columbia.

B. This certificate applies to the following (complete as applicable):

1. If this is a single purchase certificate, check here ☐ and enter:

a. Invoice or delivery ticket number

b. Number of gallons

2. If this is a certificate covering all purchases under a specified account or order number, check here ☐ and enter:

a. Effective date

b. Expiration date

(period not to exceed 1 year after effective date)

c. Buyer's account or order number

▪ Buyer will provide a new certificate to the vendor if any information in this certificate changes.

▪ If Buyer uses the diesel fuel or kerosene to which this certificate relates for a purpose other than stated in the certificate, Buyer will be liable for any tax.

▪ Buyer acknowledges that it hasn't and won't claim any credit or payment for the diesel fuel or kerosene to which this certificate relates.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

376

Model Certificate Q

CERTIFICATE OF ULTIMATE PURCHASER OF KEROSENE FOR USE IN NONEXEMPT, NONCOMMERCIAL AVIATION

(To support vendor's claim for credit or payment under section 6427(l)(4)(C)(ii) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Ultimate Vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A. The kerosene to which this certificate relates is purchased for a nonexempt use in noncommercial aviation.

B. This certificate applies to the following (complete as applicable):

1. If this is a single purchase certificate, check here ☐ and enter:

a. Invoice or delivery ticket number

b. Number of gallons

2. This is a certificate covering all purchases under a specified account or order number:

a. Effective date

b. Expiration date

(period not to exceed 1 year after effective date)

c. Buyer's account number

▪ Buyer will provide a new certificate to the vendor if any information in this certificate changes.

▪ If Buyer uses the kerosene to which this certificate relates for a use other than the nontaxable use stated above, Buyer will be liable for tax.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

377

Model Certificate R

CERTIFICATE OF BUYER OF TAXABLE FUEL FOR USE BY A STATE OR NONPROFIT EDUCATIONAL ORGANIZATION

(To support credit card issuer's claim for credit, refund, or payment under section 6416(a)(4)(B) or section 6427(l)(5)(D) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Credit Card Issuer.

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A. Buyer will use the taxable fuel to which this certificate relates for the exclusive use of a state; or

B. Buyer will use the gasoline to which this certificate relates for the exclusive use of a nonprofit educational organization.

C. This certificate applies to all purchases made with the credit card identified below during the period specified:

a. Effective date of certificate

b. Expiration date of certificate
(period not to exceed 2 years after effective date)

c. Buyer's account number

▪ Buyer will provide a new certificate to the credit card issuer if any information in this certificate changes.

▪ Buyer understands that by signing this certificate, Buyer gives up its right to claim a credit or payment for the taxable fuel purchased with the credit card to which this certificate relates.

▪ Buyer acknowledges that it hasn't and won't claim any credit or payment for the taxable fuel purchased with the credit card to which this certificate relates.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

378

Model Statement S

STATEMENT OF BIODIESEL RESELLER

(To support a claim related to biodiesel or a biodiesel mixture under section 6426 of the Internal Revenue Code.)

The undersigned biodiesel producer ("Reseller") hereby certifies the following under penalties of perjury:

1.

Reseller's name, address, and employer identification number (EIN)

2.

Name, address, and EIN of Reseller's buyer

3.

Date and location of sale to buyer

4.

Volume of biodiesel sold

5.

Certificate Identification Number on the Certificate for Biodiesel

Reseller has bought the biodiesel described in the accompanying Certificate for Biodiesel and Reseller has no reason to believe that any information in the certificate is false.

Reseller hasn't been notified by the Internal Revenue Service that its right to provide a certificate or statement has been withdrawn.

Reseller understands that the fraudulent use of this statement may subject Reseller and all parties making any fraudulent use of this statement to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing this certificate

Title of person signing

Signature and date signed

Index

To help us develop a more useful index, please let us know if you have ideas for index entries.
See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

<div><div></div><div><div><div>A</div><div>Affiliated corporations 29</div><div>Agri-biodiesel, defined 4</div><div>Aircraft 20</div><div>Affiliated corporations 29</div><div>Small planes 29</div><div>Aircraft museum 20</div><div>Air transportation taxes 27</div><div>225-mile-zone rule 28</div><div>Alaska 28, 29</div><div>Baggage 29</div><div>Bonus tickets 29</div><div>Credits or refunds 29</div><div>Exemptions 28</div><div>Export 29</div></div></div></div>	<div><div></div><div><div>Fixed-wing aircraft 28</div><div>Hawaii 28, 29</div><div>Helicopters 28, 29</div><div>International air travel facilities 29</div><div>Military personnel 28</div><div>Package tours 28</div><div>Persons by air 27</div><div>Persons liable 28, 29</div><div>Property by air 29</div><div>Taxable transportation 28</div><div>Tax rates 27</div><div>Travel agency 28</div><div>Uninterrupted international 28</div><div>Alaska:</div><div>Air transportation taxes 28</div></div></div>	<div><div></div><div><div>Tax on diesel fuel or kerosene 9</div><div>Alcohol and tobacco taxes 3</div><div>Alternative fuel, defined 4</div><div>Alternative fuel credit 21</div><div>American Red Cross 27</div><div>Answering service 26</div><div>Appeal procedures 42</div><div>Approved refinery, defined 4</div><div>Approved terminal, defined 4</div><div>Arrow shafts 32</div><div>Assistance (See Tax help)</div><div>Aviation gasoline, defined 5</div></div></div>	<div><div></div><div><div>Biodiesel, defined 4</div><div>Blended taxable fuel, defined 4</div><div>Blender, defined 4</div><div>Blocked pump 16</div><div>Blood collector organizations, qualified 20, 27</div><div>Boats 19</div><div>Bonus tickets 29</div><div>Bows, Quivers, Broadheads, and Points 32</div><div>Bulk transfer, defined 4</div><div>Bulk transfer/terminal system, defined 4</div><div>Buses 19</div><div>Tire tax 33</div></div></div>
---	---	--	---

380

C Chemicals, ozone-depleting 24 Claims: Claiming a credit 22 Claiming a refund 22 Filing claims 21 Coal: Blending 32 Exemptions 32 Producer 32 Production 32 Selling price 32 Tax rates 32 Coin-operated telephones 26 Comments 2 Commercial aviation 20 Commercial fishing 19 Commercial waterway transportation 13 Communications taxes: Credits or refunds 27 Exemptions 26 Figuring the tax 26 Local-only service 26 Local telephone service 26 Private communication service 26 Teletypewriter exchange service 26 Credit card purchases: Aviation gasoline 15 Gasoline 15 Kerosene for use in aviation 17 Undyed diesel fuel 16 Undyed kerosene 16 Credit or refund: Gas guzzler tax 34 Manufacturers taxes 31 Resale of tax-paid semitrailers 35 Retail tax 37 Tire tax 33 Vaccines 34 Credits 22	Exempt communication services: American Red Cross 27 Answering service 26 Coin-operated telephones 26 Installation charges 26 International organizations 27 Mobile radio telephone service 26 News services 27 Nonprofit educational organizations 27 Nonprofit hospitals 27 Private communication service 26 Qualified blood collector organizations 27 Radio broadcasts 27 Security systems 26 Exemptions: Air transportation taxes 28 Bonus tickets 29 Coal 32 Communications taxes 26 Federal government 27 Fixed-wing aircraft 28 For export 30 Further manufacturing 30 Helicopters 28 Indian handicrafts 30 Indian tribal governments 27 Military personnel 28 Nonprofit educational organizations 27, 30 Qualified blood collector organizations 30 State and local governments 27, 30 Taxable tires 33 Vessel supplies 30 Exempt sales, heavy trucks 37 Export 19 Exported taxable fuel 15	Fuels: Alternative fuel 12 Diesel 7 Diesel-water fuel emulsion 10 For use in aviation 10 Gasoline 5 Kerosene 7 Other Fuels 12 Used on inland waterways 12	M Manufacturer, defined 30 Manufacturers taxes: Arrow shafts 32 Bows, Quivers, Broadheads, and Points 32 Coal 32 Credits or refunds 31 Exemptions 30 Gas guzzler tax 33 Lease 30 Lease payments 30 Partial payments 30 Registration 31 Related person 32 Requirements for exempt sales 31 Sale 30 Sport fishing equipment 31 Taxable Tires 33 Vaccines 34 Military aircraft 20 Mobile radio telephone service 26
D Deposits, How to make 40 Deposits: Net tax liability 41 Diesel fuel: Definitions 7 Exported 7 Diesel-water fuel emulsion, defined 4 Dyed diesel fuel 9 Dyed kerosene 9	F Farming 18 Federal government 27 Fishing 19 Fishing rods and fishing poles. 32 Fishing tackle boxes 32 Fixed-wing aircraft 28 Floor stocks, ODCs 24 Floor stocks tax: Ozone-depleting chemicals 25 Foreign trade 20 Form: 1363 29 4136 22 6197 33, 34, 40 637 2 6627 24, 40 720 22, 34, 40 720-X 40 8849 22 8864 14 Form 720: Attachments 40 Due dates 40 Final return 40 Schedule A 40 Schedule C 40 Schedule T 40 Free tax services 42	G Gambling 37 Gas guzzler tax: Automobiles 33 Credit or refund 34 Limousines 33 Vehicles not subject to tax 33 Gasoline, defined 5 Gasoline blendstocks 6	H Hawaii, air transportation taxes 28 Heavy Motor Vehicle User Fee 3 Heavy trucks: First retail sale, defined 35 Further manufacture 36 Installment sales 36 Parts or accessories 35 Presumptive retail sales price 35 Related persons 36 Separate purchases 35 Tax base 36 Tax rate 34 Helicopter 20 Help (<i>See</i> Tax help) Highway vehicle 18, 20 Highway vehicle (Diesel-powered) 7
E Electric outboard motors 32 Enterer, defined 4 Entry, defined 4 Environmental taxes: Credit or refund 25 Exceptions 24 Ozone-depleting chemicals (ODCs) 24 United States (defined) 24 Examination procedures 42 Excluded liquid 7 Exempt articles, retail tax 36	I Identifying number 22 Identity theft 43 Imported taxable products (ODCs) 25 Income, include in 23 Indoor tanning services 38 Information returns, liquid products 5 Inland and intracoasal waterways 12 Inland waterways 12 Intercity and local buses 19 Interest and penalties 41 International air travel facilities 29	K Kerosene: Definitions 7 Exported 7 For use in aviation 10	O Obligations not in registered form 38 Off-highway use 18 Oil spill liability 24 Other fuels, defined 4 Other Fuels (Including Alternative Fuels) 12 Ozone-depleting chemicals: Floor stocks tax 25 Imported taxable products 25
P Patient-centered outcomes research fee 39 Payment of taxes 40 Penalties: Dyed diesel fuel 9 Dyed kerosene 9 Pipeline operator, defined 4 Position holder, defined 4 Publications (<i>See</i> Tax help)	Q Qualified local bus 19	R Rack, defined 4 Radio broadcasts 27	

Records [21](#)
Refiner, defined [4](#)
Refinery, defined [4](#)
Refunds [22](#)
Refunds of second tax [17](#)
Registered ultimate vendor [16](#), [21](#)
Registrant [5](#)
Registrant, defined [4](#)
Registration [5](#)
 Form 637 [2](#)
Registration-required obligations [38](#)
Related persons:
 Heavy trucks [36](#)
 Sport fishing equipment [32](#)
Removal, defined [4](#)
Retail tax:
 Credits or refunds [37](#)
 Heavy trucks [34](#)
Rulings Program [42](#)
Rural airports [28](#)

S
Sale, defined [4](#)
Sales by registered ultimate vendors, gasoline [15](#)
Sales by registered ultimate vendors, kerosene for use in aviation [17](#)
Sales price:
 Bonus goods [30](#)
 Cost of transportation [30](#)
 Delivery costs [30](#)
 Discounts [30](#)
 Installation costs [30](#)

 Insurance costs [30](#)
 Local advertising charges [30](#)
 Manufacturers excise tax [30](#)
 Rebates [30](#)
 Retail dealer preparation costs [30](#)
 Warranty charges [30](#)
School bus [19](#)
Second generation biofuel [4](#)
Security systems [26](#)
Ship passenger tax [37](#)
Special September rule, When to deposit [41](#)
Sport fishing equipment:
 List of equipment [31](#)
 Resales [32](#)
State, defined [5](#)
State and local governments [27](#)
State or local governments [20](#)
State or nonprofit educational organization use [15](#)
State use [16](#), [21](#)
Suggestions [2](#)

T
Tanning tax [38](#)
Taxable fuel registrant [5](#)
Taxable Tires:
Taxable tires:
 Exemptions [33](#)
 Manufacturers taxes [33](#)
Taxes, Payment of [40](#)
Tax help [42](#)
Taxpayer identification number [22](#)

Tax rate [32](#)
 Air transportation of persons [27](#)
 Air transportation of property [29](#)
 Arrow shafts [32](#)
 Bows, Quivers, Broadheads, and Points [32](#)
 Coal [32](#)
 Electric outboard motor [32](#)
 International air travel facilities [29](#)
 Obligations not in registered form [38](#)
 Policies issued by foreign persons [38](#)
 Ship passenger tax [37](#)
 Sport fishing equipment [31](#)
 Trucks [34](#)

Teletypewriter exchange service [26](#)
Terminal, defined [5](#)
Terminal operator, defined [5](#)
Throughputter, defined [5](#)
Tires:
 Credit against heavy truck tax [37](#)
 Credit or refund of tax [33](#)
Train [20](#)
Train (Diesel-powered) [7](#)
Transmix [7](#)
Travel agency [28](#)
TTY/TDD information [42](#)
Two-party exchanges [5](#), [8](#)

U
Ultimate purchaser [21](#)

Uninterrupted international air transportation [28](#)
Used other than as a fuel:
 Diesel fuel and kerosene [19](#)
Uses, nontaxable:
 Alternative fuels [17](#)
 Aviation gasoline [15](#)
 Diesel fuel [15](#)
 Diesel-water fuel emulsion [16](#)
 Gasoline [15](#)
 Kerosene [15](#)
 Kerosene for use in aviation [16](#)
 Liquefied petroleum gas (LPG) [17](#)
 Other Fuels [17](#)

V
Vaccines:
 Credit or refund [34](#)
 Manufacturers tax [34](#)
Vehicles:
 Gas guzzler [33](#)
 Imported [33](#)
 Law enforcement [33](#)
Vendors, registered ultimate [16](#), [21](#)
Vessel operator, defined [5](#)

W
Wagering and occupational wagering fee [3](#)
When to deposit [41](#)
