Internal Revenue Service
Electronic Tax Administration

Publication 4594

Modernized e-File Test Package for Excise Tax e-File

Form 720: Quarterly Federal Excise Tax Return;

Form 2290: Heavy Highway Vehicle Use Tax Return, and;

Form 8849: Claim for Refund of Excise Tax for Tax Year 2007

IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov
Publication 4594 (03-2008)
Catalog Number 50066W

TABLE OF CONTENTS

TABLE OF CONTENTS 2
WHO MUST TEST? 5
WHY TEST? 5
WHAT IS TESTED? 5
FORMATTING THE ENTITIES 7
POPULATING DATA IN THE TEST CASES 7
PASSWORDS 7
WHEN TO TEST 7
TESTING GUIDELINES FOR SOFTWARE DEVELOPERS 8
ELECTRONIC SIGNATURES 8
• Practitioner PIN 8
• Scanned Form 8453 9
REVIEWING ACK FILES AND CORRECTING TESTS 9
FINAL TRANSMISSION 9
COMMUNICATION TEST FOR THE e-file SYSTEM 10
USING YOUR OWN TEST 10
EXHIBITS 11
Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes 12
Exhibit 2 – Foreign Country Codes 14
Exhibit 3 - Name Control Aid 18
Exhibit 4 – List of valid EINs and Name Controls 24
Exhibit 5 – Tax Year 2007 720 Test Scenarios 25
F720 Test 1 26
FORM 720 - PART I 28
FORM 720 - PART II 31
FORM 720 - PART III 32
FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions) . 33
1 Regular method taxes 33
2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27) 33
FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions) 34
Form 720 Schedule C - Claims 35
Form 6197 Part I Computation of Tax 40
Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax 40
F720 Test 2 41
FORM 720 - PART I 42
FORM 720 - PART II 45
FORM 720 - PART III 46
FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions) . 47
1 Regular method taxes 47
2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27) 47
FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions) 48

Form 720 Schedule C - Claims ... 49
Form 6197 Part I Computation of Tax ... 55
Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax ... 55
F720 Test 3 ... 56
FORM 720 - PART I ... 57
FORM 720 - PART 2 ... 60
FORM 720 - PART 3 ... 61
FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions) . 62
1 Regular method taxes ... 62
2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27) ... 62
FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions) ... 63
Form 720 Schedule C - Claims ... 64
Form 6627 ... 69
Form 6627 - Part I Tax on Petroleum ... 69
Form 6627 - Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98 ... 70
Form 6627 - Part III - ODC Tax on Imported Products, IRS No. 19 ... 70
Form 6627 - Part IV - Tax on Floor Stocks of ODCs, IRS No. 20 ... 70
Exhibit 6- Tax Year 2007 2290 Test Scenarios ... 72
F2290 Schedule 1 test 1 ... 73
F2290 Schedule 1 test 2 ... 79
F2290 Schedule 1 test 3 ... 85
Exhibit 7 – Tax Year 2007 8849 Test Scenarios ... 92
Form 8849 with Schedule 1 - Test #1 ... 93
Form 8849 Schedule 1 - Test #1 ... 94
1 - Nontaxable Use of Gasoline ... 94
2 - Nontaxable Use of Aviation Gasoline ... 95
3 - Nontaxable Use of Undyed Diesel Fuel ... 95
4 - Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation) 95
5 - Kerosene Used in Aviation ... 96
6 - Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006) .. 96
7 - Nontaxable Use of Alternative Fuel (after September 30, 2006) ... 96
8 - Nontaxable Use of a Diesel-Water Fuel Emulsion ... 97
9 - Exported Dyed Fuel ... 97
Form 8849 with Schedule 2 - Test #2 ... 98
2005 Tax Exempt ... 99
Form 8849 with Schedule 2 - Test #2 ... 100
Form 8849 ... 100
Schedule 2, Form 8849 ... 101
Claimant’s registration no. ... 101
1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel ... 101
2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) ... 101
3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation ... 102
4 Sales by Registered Ultimate Vendors of Gasoline ... 102
5 Sales by Registered Ultimate Vendors of Aviation Gasoline ... 102

6 Government Unit Information 102
7 Nonprofit Educational Organization and Government Unit Information 103
Form 8849 with Schedule 3 - Test 3 104
Form 8849 - Test #3 105
Form 8849 Schedule 3 - Certain Fuel Mixtures and the Alternative Fuel Credit 106
1 Alcohol Fuel Mixture Credit 106
2 Biodiesel or Renewable Diesel Mixture Credit 106
3 Alternative Fuel Mixture Credit 107
Form 8849 with Schedule 5 - Test 4 108
Form 8849 Schedule 5 - Test #4 109
Schedule 5, Form 8849 - Section 4081(e) 110
Part I Claim for Refund of Second Tax. 110
Part II Supporting Information Required 110
Form 8849 with Schedule 6 - Test 5 111
Form 8849 (with Schedule 6) - Test #5 112
Schedule 6, Form 8849 - Other Claims 113
Form 8849 with Schedule 8 - Test 6 114
Form 8849 (with Schedule 8) - Test #6 115
Schedule 8, Form 8849 - Registered Credit Card Issuers 116
1 Sales of Undyed Diesel Fuel 116
2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation) 116
3 Sales of Kerosene for Use in Aviation 117
4 Sales of Gasoline 117
5 Sales of Aviation Gasoline 117

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2007 filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the http://www.irs.gov/taxpros/article/0,,id=109646,00.html URL. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-fil*e application to indicate they will be transmitting ETEC returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected. The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

- Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- Returns have few validation or math errors;
- IRS can receive and process the electronic returns;
- Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2007 Assurance Testing System (ATS) consists of 3 (three) return scenarios for Forms 720 and 3 (three) for Form 2290 and 6 (six) for Form 8849. The test returns include a limited number of forms and schedules that are accepted for electronic filing.

Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls, Tax Period and Form types as outlined in Exhibit 3. The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only-- the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft Core XML Services: Microsoft Core XML Services:
  http://www.microsoft.com/downloads/details.aspx?FamilyID=3144b72bb4f2- 46da-b4b6- c5d7485f2b42&DisplayLang=en

Note: The Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing: this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions).

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario
Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

We are not providing the forms in the tests in PDF format. Fields where we are indicating no entry are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin June 11, 2007. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

ELECTRONIC SIGNATURES

Tax Professionals who file Forms 720, 2290 and 8849 have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453-EX, the scanned 8453-EX must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected. When filing a return through a web-based application (Internet) use Form 8453-EX. Taxpayer must keep the signed and dated 8453-EX for submission to the IRS if requested.

• *Practitioner PIN*

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of “PIN Number” is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer’s PIN must be 5 numeric characters and cannot contain all zeros.

2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-EX. The following fields are required for the Practitioner PIN method or the return will be rejected:

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

• *Scanned Form 8453*

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-EX will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of “Binary Attachment 8453 Signature Document” must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453-EX. The signed Form 8453-EX must must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named “8453 Signature Document”.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Form 720 should be transmitted with two returns in one transmission and one return in the other same-day transmission. Form 2290 should be transmitted with two returns in one transmission and one return in the other same -day transmission. Form 8849 should be transmitted with three returns in each same-day transmission.

COMMUNICATION TEST FOR THE e-file SYSTEM

IRS allows two means of transmission for ETEC MeF, Internet Filing Application (IFA), and Application to Appliction (A2A). If you are a Transmitter using accepted software, you must complete an error-free communications test with TCC. Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will transmitting through the Intenet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A.

If you will be transmitting through all portals, Internet and A2A, communications tests must be performed through all systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to “production” status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

EXHIBITS

The following exhibits are provided at the end of this document:

Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 – Foreign Country Codes

Exhibit 3 - Name Control Aid

Exhibit 4 – List of valid EINs and Name Controls

Exhibit 5 – Tax Year 2007 720 Test Scenarios

Exhibit 6 – Tax Year 2007 2290 Test Scenarios

Exhibit 7 – Tax Year 2007 8849 Test Scenarios

Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes

VALID ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-352nn, 354nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn, 852nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Arkansas	AR	716nn-729nn
California	CA	900nn-908nn, 910nn-928nn, 930nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn, 569nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-620nn, 622nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-516nn, 520nn-528nn
Kansas	KS	660nn-662nn, 664nn-679nn
Kentucky	KY	400nn-427nn
Louisiana	LA	700nn-701nn, 703nn-708nn, 710nn-714nn
Maine	ME	039nn-049nn
Maryland	MD	206nn-212nn, 214nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-551nn, 553nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-631nn, 633nn-641nn, 644nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-681nn, 683nn-693nn
Nevada	NV	889nn-891nn, 893nn-895nn, 897nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-871nn, 873nn-875nn, 877nn-884nn
New York	NY	005nn, 063nn, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-731nn, 734nn-741nn, 743nn-749nn

EXHIBIT1 -Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 750nn-770nn, 772nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	201nn, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	530nn-532nn, 534nn-535nn, 537nn-549nn
Wyoming	WY	820nn-831nn, 834nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S. POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	MH	969nn
Commonwealth of the	MP	969nn
Northern Mariana Islands		
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

Exhibit 2 – Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AX	Akrotiri Sovereign Base Area	BY	Burundi
AL	Albania	CB	Cambodia
AG	Algeria	CM	Cameroon
XI	Aland Island	CA	Canada
AQ	American Samoa	XY	Canary Island
AN	Andorra	CV	Cape Verde
		CJ	Cayman Islands
AO	Angola	CT	Central African Republic
AV	Anguilla	CD	Chad
AY	Antarctica	XC	Channel Islands
AC	Antigua & Barbuda	CI	Chile
		CH	China
AR	Argentina	KT	Christmas Island
AM	Armenia	IP	Clipperton Island
AA	Aruba	CK	Cocos (Keeling) Islands
XA	Ascension	CO	Colombia
AT	Ashmore & Cartier Islands	CN	Comoros
AS	Australia	CF	Congo, Republic of the (Brazzaville)
AU	Austria	CG	Congo, Democratic Rep of the (Zaire)
AJ	Azerbaijan	CW	Cook Islands
XJ	Azores	CR	Coral Sea Islands
BF	Bahamas	VP	Corsica
BA	Bahrain	CS	Costa Rica
FQ	Baker Islands	IV	Cote D'Ivoire (Ivory Coast)
BG	Bangladesh	HR	Croatia
BB	Barbados	CU	Cuba
BS	Bassas da India	CY	Cyprus
BO	Belarus	EZ	Czech Republic
BE	Belgium	DA	Denmark
BH	Belize	DX	Dhekelia Base Area
BN	Benin	DJ	Djibouti
BD	Bermuda	DO	Dominica
BT	Bhutan	DR	Dominican Republic
		TT	East Timor
BL	Bolivia	EC	Ecuador
BK	Bosnia-Herzegovina	EG	Egypt
BC	Botswana	ES	El Salvador
BV	Bouvet Island	XE	England
BR	Brazil	EK	Equatorial Guinea

Code	Foreign Country	Code	Foreign Country
IO	British Indian Ocean Territory	ER	Eritrea
VI	British Virgin Islands	EN	Estonia
		IR	Iran
BX	Brunei	IZ	Iraq
BU	Bulgaria	EI	Ireland
UV	Burkina Faso	IS	Israel
ET	Ethiopia	IT	Italy
EU	Europe Island Territory	JM	Jamaica
FK	Falkland Islands (Islas Malvinas)	JN	JanMayen
FO	Faroe Islands	JA	Japan
FM	Federated States of Micronesia	DQ	Jarvis Island
FJ	Fiji	JE	Jersey
FI	Finland	JQ	Johnston Atoll
FR	France	JO	Jordan
FG	French Guinea	JU	Juan de Nova Island
FP	French Polynesia	KZ	Kazakhstan
FS	French Southern & Antartic Lands	KE	Kenya
GB	Gabon	KQ	Kingman Reef
GA	The Gambia	KR	Kiribati
GZ	Gaza Strip	KN	Korea, Democratic People's Republic of (North)
GG	Georgia	KS	Korea, Republic of (South)
GM	Germany	KU	Kuwait
GH	Ghana	KG	Kyrgyzstan
GI	Gibraltar	LA	Laos
GO	Glorioso Islands	LG	Latvia
GR	Greece	LE	Lebanon
GL	Greenland	LT	Lesotho
GJ	Grenada	LI	Liberia
VC	Grenadines	LY	Libya
GP	Guadeloupe	LS	Liechtenstein
GQ	Guam	LH	Lithuania
GT	Guatemala	LU	Luxembourg
GK	Guernsey	MC	Macau
GV	Guinea	MK	Macedonia
PU	Guinea-Bissau	MA	Madagascar
GY	Guyana	MI	Malawi
HA	Haiti	MY	Malaysia
HM	Heard Island & McDonald Islands	MV	Maldives
HO	Honduras	ML	Mali

Code	Foreign Country	Code	Foreign Country
HK	Hong Kong	MT	Malta
HQ	Howland Island	PP	Papua-New Guinea
HU	Hungary	PF	Paracel Islands
IC	Iceland	PA	Paraguay
IN	India	PE	Peru
ID	Indonesia	RP	PhilipPINes
IM	Man, Isle of	PC	Pitcairn Islands
RM	Marshall Islands	PL	Poland
MB	Martinique	PO	Portugal
MR	Mauritania	RQ	Puerto Rico
MP	Mauritius	QA	Qatar
MF	Mayotte	RE	Reunion
MX	Mexico	RO	Romania
MQ	Midway Islands	RS	Russia
MD	Moldova	RW	Rwanda
MN	Monaco	WS	Samoa (Western)
MG	Mongolia	SM	San Marino
MJ	Montenegro	TP	Sao Tome and Principe
MH	Montserrat	SA	Saudi Arabia
MO	Morocco	XS	Scotland
MZ	Mozambique	SG	Senegal
XM	Myanmar	RB	Serbia
WA	Namibia	SE	Seychelles
NR	Nauru	SL	Sierra Leone
BQ	Navassa Island	SN	Singapore
NP	Nepal	XR	Slovak Republic
		LO	Slovakia
NL	Netherlands	SI	Slovenia
		BP	Solomon Islands
NT	Netherlands Antilles	SO	Somalia
NC	New Caledonia	SF	South Africa
NZ	New Zealand	SX	South Georgia & The South Sandwich Islands
		SP	Spain
NU	Nicaragua	PG	Spratly Islands
NG	Niger	CE	Sri Lanka
NI	Nigeria	SH	St. Helena
NE	Niue	SC	St. Kitts & Nevis
NF	Norfolk Island	ST	St. Lucia Island
XN	Northern Ireland	SB	St. Pierre & Miquelon
CQ	Northern Mariana Island	TV	Tuvalu
NO	Norway	UG	Uganda
MU	Oman	UP	Ukraine
OC	Other Countries	TC	United Arab Emirates

Code	Foreign Country	Code	Foreign Country
PK	Pakistan	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
LQ	Palmyra	XX	Unknown Country
PS	Palau	UY	Uruguay
PM	Panama	UZ	Uzbekistan
VC	St. Vincent and the Grenadines	NH	Vanuatu
SU	Sudan	VT	Vatican City
NS	Suriname	VE	Venezuela
SV	Svalbard	VM	Vietnam
WZ	Swaziland	VQ	Virgin Islands (US)
SW	Sweden	WQ	Wake Island
SZ	Switzerland	XW	Wake Island
SY	Syria	WF	Wallis & Futuna
TW	Taiwan	WE	West Bank
TI	Tajikistin	WI	Western Sahara
TZ	Tanzania	YM	Yemen (Aden)
TH	Thailand	YI	Yugoslavia
TO	Togo	ZA	Zambia
TL	Tokelau	ZI	Zimbabwe
TN	Tonga		
TD	Trinidad & Tobago		
XT	Tristan Da Cunha		
TE	Tromelin Island		
TS	Tunisia		
TU	Turkey		
TX	Turkmenistan		
TK	Turks and Caicos Islands		

Exhibit 3 - Name Control Aid

NAME CONTROL CONVENTIONS

Individual Name Controls		
Name Control Underlined **Individual Names in General:**	**Name Control**	**Rule** **Individual Names in General:**
Ralph **Teak** Dorothy **Will**ow Joe **McCe**dar Torn **MacD**ouglas Joseph **MacT**itus	TEAK WILL MCCE MACD MACT	The Name Control consists of the first four characters of the primary taxpayer's last name.
Thomas A. **El-O**ak Ann **O'Spr**uce Mark **D'Mag**nolia	EL-O OSPR DMAG	The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
Dannette **B** James P. **Ai** John A. **Fir**	B AI FIR	The Name Control must contain no more than four characters. However, it may contain less than four characters. **Note:** The first character must be an alpha followed by maximum of three blank positions
Daniel P. **Di Al**mond Mary J. **Van E**lm Susan L. **Von B**irch Donald Vander **Oak**	DIAL VANE VONB OAK	Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control. **Note:** See Asian-Pacific Names for exceptions to this rule.
Janet C. Redbud **Laur**el Dee (Plum) **Birc**h	LAUR BIRC	When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. **Note:** See Exceptions to this rule within Item 2., Hispanic Names
Joan **Hick**ory-Hawthorn Dale **Redw**ood-Cedar	HICK REDW	When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.
Dell **Ash** & Linda Birch Trey & Joan **Euca**lyptus	ASH EUCA	On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name. **Note:** The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer.

Name Control Underlined Hispanic Names	Name Control	Rule (in priority order) Hispanic Names
Elena **del V**alle Eduardo **de la** Rosa Pablo **De Ma**rtinex Miguel **de To**rres Juanita **de la** Fuente B. A. **De Ro**drigues M. D. **de Ga**rcia	DELV DELA DEMA DETO DELA DERO DEGA	When "del," "de," or "de la" appear with a Hispanic name, include it as part of the Name Control
Juan **Garz**a Morales Maria **Lope**z y Moreno Sylvia **Juar**ez cle Garcia	GARZ LOPE JUAR	When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page **Note:** This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.

Name Control Underlined Asian-Pacific Names	Name Control	Rule (in priority order) Asian-Pacific Names
Binh To **La**	LA	Some Asian-Pacific last names have only two letters.
Nam Quoc **Tran** & Thuy Thanh Vo	TRAN	Asian-Pacific females rarely change their last names due to marriage.
Dang Van **Le** Nhat Thi **Pham**	LE PHAM	When "Van" (male) or "Thi" (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. **Note:** These are common Asian-Pacific middle names.
Kim Van **Nguy**en & Thi Tran	NGUY	The name "Nguyen" is a common last name used by both male and female taxpayers.
Kwan, Kim Van & Yue Le	KWAN	The last name may appear first on the name line. **Note:** On the signature line, the last name often appears first.
Yen-Yin **Chiu** Jin-Zhang **Qiu**	CHIU QIU	Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's last name hyphenated.

Business Name Controls
Business Name Controls in General: • The Name Control consists of up to four alpha and/or numeric characters. • The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control. • The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control. • Note: Do not include “dba” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of” **Business Name Control Valid Characters:** • Alpha (A-Z) • Numeric (0-9) • Hyphen (-) • Ampersand (&) **Special Business Name Controls:** • If an invalid character is used in the name line, drop the special character from the taxpayer’s name. Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO. • When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules. • If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.

Name Control Underlined	Name Control	Rule
Sole Proprietorships		**Sole Proprietorships (Individuals)**
Arthur P. **Aspe**n, Attorney Jane **Heml**ock, The Pecan Café John and Mary **Redw**ood	ASPE HEML REDW	The Name Control is the first four characters of the individual's last name.

Name Control Underlined	Name Control	Rule
Estates		**Estates**
Frank **Waln**ut Estate Alan Beech, Exec. Estate of Jan **Popl**ar Homer J. **Mapl**e Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. **Note:** The decedent's name may be followed by "Estate" on the name line.

Name Control Underlined	Name Control	Rule
Partnerships		**Partnerships**
Redbud Restaurant **Teak** Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. **Howa**rd Elder Development Co. W. P. Plum & H. N. Laurel DBA **P&L P**ump Co **Almo**nd Group E. J. Fig, M. L. Maple, & R. T. Holly PTRS.	REDB TEAK HOWA P&LP ALMO	Derive the Name Control for partnership entities from the trade or business name of the partnership. **Note:** Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The **Heml**ock Cup **The H**awthorn	HEML THEH	Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
Bob **Oak** & Carol Hazel **Cedar**, Teak & PINe, Ptrs	OAK CEDA	If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.

Name Control Underlined	Name Control	Rule
Corporations		**Corporations**
Sumac Field Plow Inc. **11th** Street Inc. **P&P C**ompany **Y-Z D**rive Co. **ZZZ C**lub **Palm** Catalpa Ltd. Fir **Fir H**omeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.

Name Control Underlined **Corporations**	Name Control	Rule **Corporations**
The **Will**ow Co. **The H**awthorn	WILL THEH	When determining a corporation Name Control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
John Hackberry PA **Sam S**ycamore SC **Carl** Eucalyptus M.D. P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC – Professional Corporation SC – Small Corporation PA – Professional Association PS – Professional Service
The **Jose**ph Holly Foundation **Kath**ryn Fir Memorial Fdn.	JOSE KATH	Apply corporate Name Control rules when the organization name contains "Fund," "Foundation"or "Fdn"
City of Fort Hickory Board of Commissioners **Waln**ut County Employees Association **Rho A**lpha Chapter Alpha Tau Fraternity **Hous**e Assn. Of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.

Name Control Underlined **Trusts and Fiduciaries**	Name Control	Rule **Trusts and Fiduciaries**
Jan **Fir** Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. **Beec**h Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret **Bals**am Cynthia Fit & Laura Fir Richard L. **Aste**r Charitable Remainder Unitrust	FIR BEEC BALS ASTE	Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. **Note:** Never include any part of the word "trust" in the Name Control.
Magnolia Association Charitable Lead Trust **Ceda**r Corp. Employee Benefit Trust **Mapl**e-Birch Endowment Trust John J. Willow, Trustee	MAGN CEDA MAPL	When a corporation is listed, use the first four characters of the corporation name.
Trust No. **1219**0 FBO Margaret Laurel ABCD Trust No. 00**1036** Elm Bank TTEE 00**20**, **GN**MA POOL **G**NMA Pool No. 00**100**B	1219 1036 20GN 100G	For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Name Control Underlined	Name Control	Rule
Trusts and Fiduciaries		**Trusts and Fiduciaries**
Testamentary Trust Edward **Buck**eye TTEE Trust FBO Eugene **Euca**lyptus Trust FBO The **Dogw**ood Blossom Society Micheal **Teak** Clifford Trust	 BUCK EUCA DOGW TEAK	If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. **Note:** "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
Other Organizations		**Other Organizations**
Parent Teachers **A**ssociation of San Francisco **P**arent Teachers **A**ssociation Congress of **G**eorgia	PTAC PTAG	Derive the Name Control of a Parent Teachers Association from the abbreviation "PTA". The Name Control is "PTA." plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
Local 210 **Inte**rnational Birch Assn. **V**FW Post 3120 **Labo**rer's Union, AFL-CIO Tau Delta Chapter of **Alph**a Phi **Bene**volent & Protective Order of Elks (B. P. O. E.)	INTE VETE LABO ALPH BENE	Derive the Name Control from the first four characters of the national title. **Note:** "VFW" is a common abbreviation for "Veterans of Foreign Wars".
A.I. S.D. **R.S.V.P.** Post No. 245	AISD RSVP	If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
Barbara J. Yucca **YY Gr**ain Inc.	YYGR	When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
Diocese of Kansas City **St. Ro**se Hospital **St. Jo**seph's Church Diocese of Cypress **St. Be**rnard's Methodist Church Bldg. Fund	 STRO STJO STBE	For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Name Control Underlined	Name Control	Rule
Exempt Organizations		**Exempt Organizations**
Friends of **Jane** Doe Committee to Elect **John** Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
Smith for State Representative **Lind**a Jones for Congress Citizen for **John** Harold	SMIT LIND JOHN	

Exhibit 4 – List of valid EINs and Name Controls

Form Name	Control	EIN	Tax Year End Month
8849 Sch 1 Test 1	ESIN	11-1000005	12
8849 Sch 2 Test 2	DSSN	11-1000006	12
8849 Sch 3 Test 3	EFAN	11-1000007	02
8849 Sch 5 Test 4	WBCN	11-1000010	12
8849 Sch 6 Test 5	FSIN	11-1000008	08
8849 Sch 8 Test 6	SOCN	11-1000009	12

Form Name	Control	EIN	Quarter End Date
720-6197 Test 1	SGCN	11-1000002	12/2007
720-6197 Test 2	RRCN	11-1000003	12/2007
720-6627 Test 3	WCSM	11-1000000	12/2007

Form Name	Control	EIN	Tax Period Begin Date
2290 Sch 1 Test 1	SGFN	11-1000004	07/2007
2290 Sch 1 Test 2	PMSN	11-1000011	07/2007
2290 Sch 1 Test 3	BSCN	11-1000012	07/2007

Exhibit 5 – Tax Year 2007 720 Test Scenarios

Form 720 – Test 1

F720 Test 1

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –
TaxPeriodEndDate – Quarter End Date – 122007

Filer
- EIN - 111000002
- Name – SGCN Grove Company
- NameControl - SGCN
- Phone – 7037772222
- USAddress – 1223 Spruce Lane Fairfax VA 22031

Officer
- Name – James P Jones
- Title - President
- Phone – 7037772121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 123456789
- Phone -7037772222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear - 2007
binaryAttachmentCount – 0

Form 6197 Gas Guzzler Tax

SGCN Grove Company
111000002

Part II Identification of Models Subject to Gas Guzzle Tax

Line No. From above	No. of Vehicles	Make, model name, and model year	Fuel Economy Rating
7	2009	BMW M6 (2007)	16.5-17.5
8	203	BMW M5 (2007)	15.5-16.5

Form 720 – Test 1

Form 720 Test #1	Quarterly Federal Excise Tax Return	TY 2007

Name:	SGCN Grove Company
Taxpayer identification number:	111000002
Number, street, and room:	1223 Spruce Lane
City or town, State, Zip code:	Fairfax VA 22031
Quarter ending:	12312007

Line	Data
Final return checkbox	☐
Address change checkbox	☐

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack		.244		60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Form 720 – Test 1

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184		62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	“P Series” fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

IRS No	Retail Tax	Rate	Tax	IRS No

Form 720 – Test 1

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			$ .55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes		Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing.	☐	8335400.00	40

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions)		.04		30
	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts		.01		
	Reinsurance				

1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing	8335400.00

FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	$ .42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		$ .201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20
2	Total. Add all amounts in Part II.	**0.00**	

FORM 720 - PART III

3	Total tax. Add line 1, Part I, and line 2, Part II	**3**	8335400.00
4	Claims (see instructions; complete Schedule C)	**4**	
5	Deposits made for the quarter Check here if you used the safe harbor rule to make your deposits. ☒	**5**	8335400.00
6	Overpayment from previous quarters	**6**	
7	Enter the amount from Form 720X included on line 6, if any	**7**	
8	Total of lines 5 and 6	**8**	8335400.00
9	Add lines 4 and 8	**9**	8335400.00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the “United States Treasury.” Write your EIN, “Form 720,” and the quarter on it	**10**	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: Applied to your next return, ☐ Check if you want the overpayment: Refunded to you. ☐	**11**	

FORM 720 - SCHEDULE A
Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability	Period			
		1st–15th day		16th–last day
First month	A	1088300.00	B	1413200.00
Second month	C	1577400.00	D	1307200.00
Third month	E	1375000.00	F	1574300.00
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.	8335400.00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period			
		1st–15th day		16th–last day
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

FORM 720 - SCHEDULE T
Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel, gallons delivered in a two-party exchange within a terminal	
Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline, gallons delivered in a two-party exchange within a terminal	
Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline, gallons delivered in a two-party exchange within a terminal	

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasoline	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		$.183			362
b	Exported		.184			411

2	Nontaxable Use of Aviation Gasolin	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		$ .15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412

3	Nontaxable Use of Undyed Diesel Fuel	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			346
b	Use in certain intercity and local buses		.17			347

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414

5	Kerosene Used in Aviation	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218			369

6	Nontaxable Use of Alternative Fuel					
		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		$.183			419
b	“P Series” fuels		.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d	Liquefied hydrogen		.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423

6 **Nontaxable Use of Alternative Fuel**

		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
f	Liquid hydrocarbons derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425

7 **Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			360
b	Use in certain intercity and local buses	.17			350

8 **Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			346
b	Sales from a blocked pump	.243			346
c	Use in certain intercity and local buses	.17			347

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

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at $.244		.243			346

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Registration Number				
		Type of use	Rate	Gallons	Amount of claim	CRN
e	Other nontaxable uses taxed at $.219		.218			369

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.193			324
b	Use by a state or local government	.193			324

12	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number			
		Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	$.51			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$.50			388
b	Agri-biodiesel mixtures	1.00			390

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
c	Renewable diesel mixtures	1.00			307

14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number			
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	$.50			426
b	“P Series” fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432

15	Other claims	Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
f			
g			
h			
i			

Form 720 – Test 1

			Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	**16**		366

Form 6197 Test #1	Gas Guzzler Tax	TY 2007

Name:	
Taxpayer identification number:	
Number, street, and room:	
City or town, State, Zip code:	

Form 6197 Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is: (a) At least	(b) But less than	(c) Tax rate	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is: (a) At least	(b) But less than	(c) Tax rate	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
1	22.5	—	$0			**7**	16.5	17.5	$3,000	2009	6027000.00
2	21.5	22.5	1,000	1054	1054000.00	**8**	15.5	16.5	3,700	203	751100.00
3	20.5	21.5	1,300	225	292500.00	**9**	14.5	15.5	4,500		
4	19.5	20.5	1,700	120	204000.00	**10**	13.5	14.5	5,400		
5	18.5	19.5	2,100	2	4200.00	**11**	12.5	13.5	6,400		
6	17.5	18.5	2,600	1	2600.00	**12**	—	12.5	7,700		
13	Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40										8335400.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
7	16.5-17.5	2009	BMW M6 (2007)
8	15.5-16.5	203	BMW M5 (2007)

Form 720 - Test 2

F720 Test 2

Orignator
    EFIN – as assigned
    Type -
    PractitionerPin
        EFIN – as assigned
        PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –
TaxPeriodEndDate – Quarter End Date – 122007

Filer
    EIN - 111000003
    Name – RRCN Red Corporation
    NameControl - RRCN
    Phone – 703-888-2222
    USAddress – 2222 Red Lane Fairfax VA 22031

Officer
    Name – James R Cook
    Title - President
    Phone – 7038889999
    EmailAddress -
    DateSigned – self select
    TaxpayerPin – self select

Preparer
    Name – Thomas Doe
    SSN or PTIN – 000000001
    Phone -7038882555
    EmailAddress -
    DatePepared –self select
    SelfEmployed - Y
TaxYear - 2007
binaryAttachmentCount - 0

Form 720 - Test 2

Form 720 Test #2	Quarterly Federal Excise Tax Return	TY 2007

Name:	RRCN Red Corporation
Taxpayer identification number:	111000003
Number, street, and room:	2222 Red Lane Fairfax
City or town, State, Zip code:	Fairfax VA 22031
Quarter ending:	12312007

Line	Data
Final return checkbox	☐
Address change checkbox	☐

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack		.244		60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Form 720 - Test 2

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184		62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	“P Series” fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

IRS No	Retail Tax	Rate	Tax	IRS No

Form 720 - Test 2

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			$ .55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes		Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing.	☐	6581700.00	40

Form 720 - Test 2

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions)		.04		30
	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts		.01		
	Reinsurance				

1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing	6581700.00

FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	$ .42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		$ .201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

IRS No	Floor Stocks Tax	Tax	IRS No

Form 720 - Test 2

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20
2	Total. Add all amounts in Part II.	**0.00**	

FORM 720 - PART III

3	Total tax. Add line 1, Part I, and line 2, Part II	**3**	6581700.00
4	Claims (see instructions; complete Schedule C)	**4**	
5	Deposits made for the quarter Check here if you used the safe harbor rule to make your deposits. ☒	**5**	6581700.00
6	Overpayment from previous quarters	**6**	
7	Enter the amount from Form 720X included on line 6, if any	**7**	
8	Total of lines 5 and 6	**8**	6581700.00
9	Add lines 4 and 8	**9**	6581700.00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the “United States Treasury.” Write your EIN, “Form 720,” and the quarter on it Overpayment. If line 9 is greater than line 3, enter the difference.	**10**	
11	Check if you want the overpayment: Applied to your next return, ☐ Check if you want the overpayment: Refunded to you. ☐	**11**	

Form 720 - Test 2

FORM 720 - SCHEDULE A
Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability	Period			
		1st–15th day		16th–last day
First month	A	633900.00	B	1443600.00
Second month	C	1051800.00	D	830700.00
Third month	E	767400.00	F	1854300.00
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.	6581700.00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period			
		1st–15th day		16th–last day
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

Form 720 - Test 2

FORM 720 - SCHEDULE T
Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel, gallons delivered in a two-party exchange within a terminal	
Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline, gallons delivered in a two-party exchange within a terminal	
Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline, gallons delivered in a two-party exchange within a terminal	

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasoline	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		$.183			362
b	Exported		.184			411

2	Nontaxable Use of Aviation Gasolin	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		$ .15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412

3	Nontaxable Use of Undyed Diesel Fuel	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			346

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
b	Use in certain intercity and local buses		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414

5	Kerosene Used in Aviation	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218			369

6	Nontaxable Use of Alternative Fuel					
		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		$.183			419
b	“P Series” fuels		.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d	Liquefied hydrogen		.183			422

6 **Nontaxable Use of Alternative Fuel**

		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f	Liquid hydrocarbons derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425

7 **Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			360
b	Use in certain intercity and local buses	.17			350

8 **Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			346
b	Sales from a blocked pump	.243			346
c	Use in certain intercity and local buses	.17			347

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

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$.175			355

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Registration Number				
		Type of use	Rate	Gallons	Amount of claim	CRN
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at $.244		.243			346
e	Other nontaxable uses taxed at $.219		.218			369

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.193			324
b	Use by a state or local government	.193			324

12	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number			
		Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	$.51			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$.50			388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307

14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number			
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	$.50			426
b	“P Series” fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432

15	Other claims	Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
f			
g			
h			
i			

			Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	**16**		366

Form 720 - Test 2

Form 6197 Test #2	Gas Guzzler Tax	TY 2007

Name:	RRCN Red Corporation
Taxpayer identification number:	111000003
Number, street, and room:	2222 Red Lane Fairfax
City or town, State, Zip code:	Fairfax VA 22031
Quarter ending:	12312007

Form 6197 Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is: (a) At least	(b) But less than	(c) Tax rate	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is: (a) At least	(b) But less than	(c) Tax rate	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
1	22.5	—	$0			**7**	16.5	17.5	$3,000	96	288000.00
2	21.5	22.5	1,000			**8**	15.5	16.5	3,700		
3	20.5	21.5	1,300			**9**	14.5	15.5	4,500		
4	19.5	20.5	1,700			**10**	13.5	14.5	5,400		
5	18.5	19.5	2,100	2997	6293700.00	**11**	12.5	13.5	6,400		
6	17.5	18.5	2,600			**12**	—	12.5	7,700		
13	Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40										6581700.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
5	19.0	848	2007 Chrysler 300 SRT-8
5	19.0	1449	2007 Dodge Charger SRT-8
5	19.0	700	2007 Dodge Magnum SRT-8
7	17.118	96	2007 Dodge Viper

Fomr 720 – Test 3

F720 Test 3

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –
TaxPeriodEndDate – Quarter End Date – 122007

Filer
- EIN - 111000000
- Name – WCSM Cooperative & Sub
- NameControl - WCSM
- Phone – 6157398511
- USAddress – 4567 Hickory Lane La Vergne TN 37086

Officer
- Name – Stephen M Hoffman
- Title - President
- Phone – 6157938522
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – -000000002
- Phone -6157932222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear - 2007
binaryAttachmentCount - 0

Fomr 720 – Test 3

720 ATS Test #3	Quarterly Federal Excise Tax Return	TY 2007

Name:	WCSM Cooperative & Sub
Taxpayer identification number:	111000000
Number, street, and room:	4567 Hickory Lane
City or town, State, Zip code:	La Vergne TN 37086

Line	Data
Final return checkbox	☐
Address change checkbox	☐

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax	***6178.23***	18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack	***1534757***	.244	***374480.71***	60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Fomr 720 – Test 3

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax	***2284154***	.001	***2284.15***	105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack	***1329619***	.184	***244649.90***	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	“P Series” fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			$ .55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes	Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. ☐		40

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions)		.04		30
	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts		.01		
	Reinsurance				

1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing	***627592.99***

FORM 720 - PART 2

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	$ .42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		$ .201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20
2	Total. Add all amounts in Part II.		

FORM 720 - PART 3

3	Total tax. Add line 1, Part I, and line 2, Part II	**3**	***627592.99***
4	Claims (see instructions; complete Schedule C)	**4**	
5	Deposits made for the quarter Check here if you used the safe harbor rule to make your deposits. ☐	**5**	***627592.99***
6	Overpayment from previous quarters	**6**	
7	Enter the amount from Form 720X included on line 6, if any	**7**	
8	Total of lines 5 and 6	**8**	***627592.99***
9	Add lines 4 and 8	**9**	***627592.99***
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the “United States Treasury.” Write your EIN, “Form 720,” and the quarter on it	**10**	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: Applied to your next return, ☐ Check if you want the overpayment: Refunded to you. ☐	**11**	

FORM 720 - SCHEDULE A
Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability	Period			
		1st–15th day		16th–last day
First month	A	***90630.32***	B	***138365.78***
Second month	C	***149505.47***	D	***79930.54***
Third month	E	***94151.07***	F	***75009.81***
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.	***627592.99***

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period			
		1st–15th day		16th–last day
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

FORM 720 - SCHEDULE T
Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel, gallons delivered in a two-party exchange within a terminal	
Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline, gallons delivered in a two-party exchange within a terminal	
Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline, gallons delivered in a two-party exchange within a terminal	

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasoline	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		$.183			362
b	Exported		.184			411

2	Nontaxable Use of Aviation Gasolin	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		$ .15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412

3	Nontaxable Use of Undyed Diesel Fuel	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		$.243			346
b	Use in certain intercity and local buses		.17			347

4	Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414

5	Kerosene Used in Aviation	Period of claim				
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at $.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218			369

6	Nontaxable Use of Alternative Fuel					
		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		$.183			419
b	“P Series” fuels		.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d	Liquefied hydrogen		.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423

6 **Nontaxable Use of Alternative Fuel**

		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
f	Liquid hydrocarbons derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425

7 **Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			360
b	Use in certain intercity and local buses	.17			350

8 **Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Period of claim
Registration Number

		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	$.243			346
b	Sales from a blocked pump	.243			346
c	Use in certain intercity and local buses	.17			347

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

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at $.244		.243			346

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Registration Number				
		Type of use	Rate	Gallons	Amount of claim	CRN
e	Other nontaxable uses taxed at $.219		.218			369

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	$.193			324
b	Use by a state or local government	.193			324

12	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number			
		Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	$.51			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$.50			388
b	Agri-biodiesel mixtures	1.00			390

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
c	Renewable diesel mixtures	1.00			307

14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number			
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	$.50			426
b	“P Series” fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432

15	Other claims	Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
f			
g			
h			
i			

			Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	**16**		366

Form 6627

Form 6627 Test #3	Environmental Taxes	TY 2007

Name:	WCSN Cooperative & Sub
Taxpayer identification number:	111000000
Number, street, and room:	4567 Hickory Lane
City or town, State, Zip code:	La Vergne TN 37086

Form 6627 - Part I Tax on Petroleum

		(a) Barrels	(b) Rate	(c) Tax
1	Crude oil received at a U.S. refinery	***4564.6***		
2	Crude oil taxed before receipt at refinery	***1000***		
3	Taxable crude oil. Subtract line 2 from line 1. Multiply column (a) by column (b) and enter the amount of tax in column (c)	***3564.6***	$.05 bbl.	***178.23***
4	Crude oil used in or exported from the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)	***120000***	$.05 bbl.	***6000.00***
5	Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18			***6178.23***
6	Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21		$.05 bbl.	

Form 6627 - Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

Elections. If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election) ☒

If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election) ☒

	(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
1				
2				
3				
4	Total ozone-depleting chemicals tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 98			

Form 6627 - Part III - ODC Tax on Imported Products, IRS No. 19

Election. If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box ☐

	(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part III instructions)
1						
2						
3						
4	Total ODC tax on imported products. Add all amounts in column (f), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 19					

Form 6627 - Part IV - Tax on Floor Stocks of ODCs, IRS No. 20

(a) ODC	(b) Number of pounds	(c) Tax per pound (see	(d) Tax (multiply column (b) by

		Part IV instructions)	**column (c))**
1			
2			
3			
4	Total floor stocks tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 20		

Exhibit 6- Tax Year 2007 2290 Test Scenarios

F2290 Schedule 1 test 1

Orignator
EFIN: as assigned
Type -
PractitionerPIN
EFIN: as assigned
PIN:

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType: 2290

FirstUsedDate: 200707

Filer
EIN- 111000004
Name: SGFN Transport
NameControl - SGFN
USAddress: 6 South Lake Court Antioch CA 90210

Officer
Name: James R Cook
Title: President
Phone: 9253822121
EmailAddress:
DateSigned: self select
TaxpayerPIN: self select

Preparer
Name: Thomas Doe
SSN or PT1N: 000000005
Phone - 9253822222
EmailAddress -
DatePepared - self select
SelfEmployed: Y

TaxYear: 2007

binaryAttachmentCount - 0

Form 2290 - Test 1

IRS PAYMENT:

RTN: 011201526
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 1100
REQUESTED PAYMENT DATE: August 31 2007
TAXPAYER DAYTIME PHONE NUMBER: 9253822121

Form 2290 - Test 1

Form 2290 Schedule 1 Test #1	Heavy Highway Vehicle Use Tax Return	TY 2007

Name:	SGFN Transport
Taxpayer identification number:	111000004
Number, street, and room:	6 South Lake Court
City or town, State, Zip code:	Antioch CA 90210

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	1100.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	1100.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	1100.00	
	Part I, Line 6 EFTPS Payment Checkbox		
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 1

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 1

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July) (a) Vehicles Except Logging*	(1) Annual tax (vehicles used during July) (b) Logging Vehicles*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (a) Vehicles Except Logging*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (b) Logging Vehicles*	(3) Number of Vehicles (a) Vehicles Except Logging*	(3) Number of Vehicles (b) Logging Vehicles *	(4) Amount of tax (col. (1) or (2) times col. (3))	Category
A	55,000	$100.00	$75.00						A
B	55,001 – 56,000	$122.00	$91.50						B
C	56,001 – 57,000	$144.00	$108.00						C
D	57,001 – 58,000	$166.00	$124.50						D
E	58,001 – 59,000	$188.00	$141.00						E
F	59,001 – 60,000	$210.00	$157.50						F
G	60,001 – 61,000	$232.00	$174.00						G
H	61,001 – 62,000	$254.00	$190.50						H
I	62,001 – 63,000	$276.00	$207.00						I
J	63,001 – 64,000	$298.00	$223.50						J
K	64,001 – 65,000	$320.00	$240.00						K
L	65,001 – 66,000	$342.00	$256.50						L
M	66,001 – 67,000	$364.00	$273.00						M
N	67,001 – 68,000	$386.00	$289.50						N
O	68,001 – 69,000	$408.00	$306.00						O
P	69,001 – 70,000	$430.00	$322.50						P
Q	70,001 – 71,000	$452.00	$339.00						Q
R	71,001 – 72,000	$474.00	$355.50						R
S	72,001 – 73,000	$496.00	$372.00						S
T	73,001 – 74,000	$518.00	$388.50						T
U	74,001 – 75,000	$540.00	$405.00						U
V	Over 75,000	$550.00	$412.50			2		1100.00	V
	Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						2	$1100.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 1

Form 2290, Schedule 1, Part I
Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	VIN	Category
1	1FUPBDB6PR5537422	V
2	CA213HP1731082348	V
3		
4		
5		

Form 2290, Schedule 1, Part II
Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290, Schedule 1, Part III
Summary of Reported Vehicles

a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	2
b. Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	

F2290 Schedule 1 test 2

Orignator
EFIN: as assigned
Type -
PractitionerPIN
EFIN: as assigned
PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 200707

Filer
EIN- 111000011
Name: PMSN Cargo Transport
NameControl - PMSN
Phone: 7035641367
USAddress -23 North Avenue Reading PA 19610

Officer
Name: James R Cook
Title - President
Phone: 7035642121
EmailAddress -
DateSigned: self select
TaxpayerPIN: self select

Preparer
Name: Thomas Doe
SSN or PT1N: 000000006
Phone -7035642222
EmailAddress -
DatePepared -self select

SelfEmployed: Y

TaxYear - 2007

binaryAttachmentCount - 0

Form 2290 - Test 2

Form 2290 Schedule 1 Test #2	Heavy Highway Vehicle Use Tax Return	TY 2007

Name:	PMSN Cargo Transport
Taxpayer identification number:	111000011
Number, street, and room:	23 North Avenue
City or town, State, Zip code:	Reading PA 19610

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	16098.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	16098.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	16098.00	
	Part I, Line 6 EFTPS Payment Checkbox	X	
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 2

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 2

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July) (a) Vehicles Except Logging*	(1) Annual tax (vehicles used during July) (b) Logging Vehicles*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (a) Vehicles Except Logging*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (b) Logging Vehicles*	(3) Number of Vehicles (a) Vehicles Except Logging*	(3) Number of Vehicles (b) Logging Vehicles *	(4) Amount of tax (col. (1) or (2) times col. (3))	Category
A	55,000	$100.00	$75.00						A
B	55,001 – 56,000	$122.00	$91.50						B
C	56,001 – 57,000	$144.00	$108.00						C
D	57,001 – 58,000	$166.00	$124.50						D
E	58,001 – 59,000	$188.00	$141.00						E
F	59,001 – 60,000	$210.00	$157.50						F
G	60,001 – 61,000	$232.00	$174.00						G
H	61,001 – 62,000	$254.00	$190.50						H
I	62,001 – 63,000	$276.00	$207.00			1		276.00	I
J	63,001 – 64,000	$298.00	$223.50						J
K	64,001 – 65,000	$320.00	$240.00						K
L	65,001 – 66,000	$342.00	$256.50						L
M	66,001 – 67,000	$364.00	$273.00						M
N	67,001 – 68,000	$386.00	$289.50						N
O	68,001 – 69,000	$408.00	$306.00						O
P	69,001 – 70,000	$430.00	$322.50						P
Q	70,001 – 71,000	$452.00	$339.00						Q
R	71,001 – 72,000	$474.00	$355.50						R
S	72,001 – 73,000	$496.00	$372.00						S
T	73,001 – 74,000	$518.00	$388.50			4		2072.00	T
U	74,001 – 75,000	$540.00	$405.00						U
V	Over 75,000	$550.00	$412.50			25		13750.00	V
	Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2					30		$16098.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 2

Form 2290, Schedule 1, Part I
Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	VIN	Category
1.	1XP5DB9X1XN463492	V
2.	1XKWD89X8XR828981	V
3.	1XKWDB9X2YR852839	V
4.	1FVHAHAV03DK81663	V
5.	4V4NC9GH16N430536	V
6.	2HSCNAER5YC044891	T
7.	1FUYDSEB9SH605922	T
8.	1HSHBADNXSH612002	I
9.	4V4NC9GH16N430553	V
10.	4V4NC9GH56N430538	V
11.	1FUJA6CK15LN39534	V
12.	1FUJA6CK55LN39536	V
13.	4V4ND1RJ3YN789114	V
14.	1FUYDSEB5YPB82581	V
15.	1FUYDSEB3YPB82515	V
16.	1FUYSSEB0YLG56420	V
17.	1FUJA6CV25DN73986	T
18.	1M1AA13Y6VW077873	V
19.	1FUYSSZB2WL887789	V
20.	4V4NC9GH91N308600	V
21.	1FUJAPCGX1LH74464	V
22.	1FUJA6CG75LN39484	V
23.	1FUJA6CGX5LN39432	V
24.	1FUJA6CG55LN47552	V
25.	1FUY1WEB51PF77396	V
26.	1FUYDSEB9RP770935	V
27.	1FUYDCYB7SH747218	V
28.	2HSFHAMR5XC066815	V
29.	2HSFHAMR4XC066840	T
30.	1FUY1WEB31PF77395	V

Form 2290, Schedule 1, Part II
Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290, Schedule 1, Part III
Summary of Reported Vehicles

a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	30
b. Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	

F2290 Schedule 1 test 3

Orignator
EFIN: as assigned
Type -
PractitionerPIN
EFIN: as assigned
PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 200707

Filer
EIN- 111000012
Name: BSCN National Transport
NameControl - BSCN
Phone: 7032952222
USAddress: 4556 Oak Lane Fairfax VA 22035

Officer
Name: Thomas P Ship
Title - President
Phone - 7032953333
EmailAddress -
DateSigned: self select
TaxpayerPIN: self select

Preparer
Name: Thomas Doe
SSN or PT1N: 000000007
Phone -7032959090
EmailAddress -

DatePepared - self select

SelfEmployed: Y

TaxYear - 2007

binaryAttachmentCount - 0

Form 2290 - Test 3

Form 2290 Sccedule 1 Test #3	Heavy Highway Vehicle Use Tax Return	TY 2007

Name:	BSCN National Transport
Taxpayer identification number:	111000012
Number, street, and room:	4556 Oak Lane
City or town, State, Zip code:	Fairfax VA 22035

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	37950.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	37950.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	37950.00	
	Part I, Line 6 EFTPS Payment Checkbox	X	
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 3

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 3

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July) (a) Vehicles Except Logging*	(1) Annual tax (vehicles used during July) (b) Logging Vehicles*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (a) Vehicles Except Logging*	(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.) (b) Logging Vehicles*	(3) Number of Vehicles (a) Vehicles Except Logging*	(3) Number of Vehicles (b) Logging Vehicles*	(4) Amount of tax (col. (1) or (2) times col. (3))	Category
A	55,000	$100.00	$75.00						A
B	55,001 – 56,000	$122.00	$91.50						B
C	56,001 – 57,000	$144.00	$108.00						C
D	57,001 – 58,000	$166.00	$124.50						D
E	58,001 – 59,000	$188.00	$141.00						E
F	59,001 – 60,000	$210.00	$157.50						F
G	60,001 – 61,000	$232.00	$174.00						G
H	61,001 – 62,000	$254.00	$190.50						H
I	62,001 – 63,000	$276.00	$207.00						I
J	63,001 – 64,000	$298.00	$223.50						J
K	64,001 – 65,000	$320.00	$240.00						K
L	65,001 – 66,000	$342.00	$256.50						L
M	66,001 – 67,000	$364.00	$273.00						M
N	67,001 – 68,000	$386.00	$289.50						N
O	68,001 – 69,000	$408.00	$306.00						O
P	69,001 – 70,000	$430.00	$322.50						P
Q	70,001 – 71,000	$452.00	$339.00						Q
R	71,001 – 72,000	$474.00	$355.50						R
S	72,001 – 73,000	$496.00	$372.00						S
T	73,001 – 74,000	$518.00	$388.50						T
U	74,001 – 75,000	$540.00	$405.00						U
V	Over 75,000	$550.00	$412.50			69		37950.00	V
	Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2					69		$37950.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 3

Form 2290, Schedule 1, Part I
Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	Vehicles Identification Number	Category
1.	2FWJA6CG72AJ09169	V
2.	2FWJA6CG73AK81607	V
3.	2FWJA6CG23AK81613	V
4.	2FWJA6CG13AK81618	V
5.	2FWJA6CG13AK81621	V
6.	2FWJA6CG33AK81622	V
7.	2FWJA6CG53AK81623	V
8.	2FWJA6CG23AK81627	V
9.	2FWJA6CG43AK81628	V
10.	2FWJA6CG43AK81629	V
11.	2FWJA6CG43AK81630	V
12.	2FWJA6CG43AK81631	V
13.	2FWJA6CG43AK81633	V
14.	2FWJA6CG43AK81634	V
15.	2FWJA6CG43AK81637	V
16.	2FWJA6CG43AK81639	V
17.	2FWJA6CG43AK81640	V
18.	2FWJA6CG43AK81643	V
19.	2FWJA6CG43AK81645	V
20.	2FWJA6CG43AK81646	V
21.	2FWJA6CG43AK81647	V
22.	2FWJA6CG43AK81648	V
23.	2FWJA6CG43AK81651	V
24.	2FWJA6CG43AK81653	V
25.	2FWJA6CG43AK81654	V
26.	2FWJA6CG43AK81656	V
27.	3HSCNAMR53N064938	V
28.	3HSCNAMR73N064939	V
29.	5KJJAHCG83PK87322	V
30.	5KJJAHCG83PK87323	V
31.	5KJJAHCG83PK87324	V
32.	5KJJAHCG83PK87325	V
33.	5KJJAHCG83PK87326	V
34.	5KJJAHCG83PK87327	V
35.	5KJJAHCG83PK87328	V
36.	5KJJAHCG83PK87329	V
37.	5KJJAHCG83PK87330	V
38.	5KJJAHCG83PK87331	V
39.	2FWJA6CG32AJ09153	V
40.	2FWJA6CG32AJ09161	V
41.	2FWJA6CG62AJ09163	V
42.	2FWJA6CG3XAJ09165	V
43.	2FWJA6CG32AJ09168	V

Form 2290 - Test 3

Form 2290, Schedule 1, Part I
Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	Vehicles Identification Number	Category
44.	2FWJA6CG13AK81604	V
45.	2FWJA6CG03AK81626	V
46.	2FWJA6CG33AK81636	V
47.	2FWJA6CG13AK81652	V
48.	2FWJA6CG73AK81655	V
49.	3HSCNAMRX3N064935	V
50.	3HSCNAMR13N064936	V
51.	3HSCNAMR33N064937	V
52.	2FWJA6CG92AJ09156	V
53.	2FWJA6CG02AJ09157	V
54.	2FWJA6CG22AJ09158	V
55.	2FWJA6CG12AJ09166	V
56.	2FWJA6CG32AJ09167	V
57.	2FWJA6CG32AJ09170	V
58.	2FWJA6CG52AJ09171	V
59.	2FWJA6CG73AK81624	V
60.	2FWJA6CG93AK81625	V
61.	2FWJA6CG63AK81632	V
62.	2FWJA6CG13AK81635	V
63.	2FWJA6CG73AK81638	V
64.	2FWJA6CG73AK81641	V
65.	2FWJA6CG93AK81642	V
66.	2FWJA6CG23AK81644	V
67.	2FWJA6CG13AK81649	V
68.	2FWJA6CG83AK81650	V
69.	2FWJA6CG12AJ09152	V

Form 2290, Schedule 1, Part II
Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290, Schedule 1, Part III
Summary of Reported Vehicles

a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	69
b. Enter the total number of taxable vehicles on which the tax is suspended from	b	

Form 2290 - Test 3

Form 2290, page 2, column 3 (category W)

Exhibit 7 – Tax Year 2007 8849 Test Scenarios

Form 8849 - Test 1

Form 8849 with Schedule 1 - Test #1

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer
- EIN - 111000005
- Name – ESIN SVCS INC
- NameControl - ESIN
- Phone – 7037811880
- USAddress – 2403 Green Lane Fairfax VA 22031

Officer
- Name – James R. Cook
- Title - President
- Phone – 7036662121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 000000008
- Phone -7036662222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear – 2007
binaryAttachmentCount - 0

Form 8849 - Test 1

Form 8849 Test #1	Claim for Refund of Excise Taxes	TY 2007

Name:	ESIN SVCS INC
Taxpayer identification number:	111000005
Number, street, and room:	2403 Green Lane
City or town, State, Zip code:	Fairfax VA 22031

Schedule 1	Nontaxable Use of Fuels	☒
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

Form 8849 Schedule 1 - Test #1

Form 8849 Schedule 1 - Test #1	Claim for Refund of Excise Taxes	TY 2007

Name:	ESIN SVCS INC
Taxpayer identification number:	111000005
Number, street, and room:	2403 Green Lane
City or town, State, Zip code:	Fairfax VA 22031

	From	To
Period of claim: Enter month, day, and year in MMDDYYYY format.	***10312007***	***10312007***

1 - Nontaxable Use of Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Gasoline		.183			362
b	Exported		.184			411

2 - Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Use in commercial aviation (other than foreign trade)		.15	***53042***	***7956.30***	354
b	Other nontaxable use (see Caution above line 1)		.193			411
c	Exported		.194			412

3 - Nontaxable Use of Undyed Diesel Fuel

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use		.15			360
b	Use on a farm for farming purposes		.243			360
c	Use in trains (before January 1, 2007)		.22			353
d	Use in trains (after December 31, 2006)		.243			353
e	Use in certain intercity and local buses		.17			350
f	Exported		.244			413

4 - Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use		.243			346
b	Use on a farm for farming purposes		.243			346
c	Use in certain intercity and local buses		.17			347
e	Exported		.244			414

Form 8849 - Test 1

5 - Kerosene Used in Aviation

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		.200	***79831***	***15966.20***	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		.175			355
c	Other nontaxable uses (other than state) taxed at $.244		.243			346
d	Other nontaxable uses (other than state) taxed at $.219		.218			369

6 - Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Use in certain intercity and local buses		.062			352
b	Use in qualified local buses and in school buses		.136			361
c	Other nontaxable use		.136			395

7 - Nontaxable Use of Alternative Fuel (after September 30, 2006)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Liquefied petroleum gas (LPG)		.183			419
b	“P Series” fuels		.183			420
c	Compressed natural gas (CNG) (GGE=126.67 cu. ft.)		.183			421
d	Liquefied hydrogen		.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f	Liquid hydrocarbons derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425

Form 8849 - Test 1

8 - Nontaxable Use of a Diesel-Water Fuel Emulsion

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use		.197			309
b	Exported		.196			306

9 - Exported Dyed Fuel

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Exported dyed diesel fuel		.001			415
b	Exported dyed kerosene		.001			416

Form 8849 with Schedule 2 - Test #2

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer
- EIN - 111000006
- Name – DSSN Self Services
- NameControl - DSSN
- Phone – 6662633640
- USAddress – 2601 Yellow Road Moberly MO 65270

Officer
- Name – James R Riley
- Title - President
- Phone – 6662632121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 000000009
- Phone -6662632222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear –2007
binaryAttachmentCount - 0

Form 8849 - Test 2

2005 Tax Exempt

	$		
1/05	220.62	1	243.02
2	205.70	2	167.46
3	199.11	3	203.21
4	239.37	4	183.61
5	272.86	5	179.71
6	128.76	6	199.78
7	188.93	7	190.17
8	197.54	8	228.02
9	236.18	9	237.90
10	196.59	10	234.42
11	177.28	11	183.91
12	187.03	12	157.01
	2449.97		2408.22

Form 8849 with Schedule 2 - Test #2

Form 8849

Form 8849 with Schedule 2 - Test #2	**Claim for Refund of Excise Taxes**	**TY 2007**

Name:	DSSN Self Services
Taxpayer identification number:	111000006
Number, street, and room:	2601 Yellow Road
City or town, State, Zip code:	Moberly MO 65270

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☒
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

Form 8849 - Test 2

Schedule 2, Form 8849

Form 8849 Schedule 2 - Test #2	Sales by Registered Ultimate Vendors	TY 2007

Name:	DSSN Self Services
Taxpayer identification number:	111000006
Number, street, and room:	2601 Yellow Road
City or town, State, Zip code:	Moberly MO 65270

Period of claim: Enter month, day, and year in MMDDYYYY format.	From	To
	01012007	*12312007*

Claimant's registration no.

UV	***4321451598UV***	Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also complete for lines 3d and 3e, type of use 14. Note: UV claimant must complete line 6 or 7 on page 3.
UB	***4321451598UB***	Complete for lines 1b and 2c.
UP	***4321451598UP***	Complete for line 2b.
UA	***4321451598UA***	Complete for line 3. See UV for lines 3d and 3e, type of use 14.

1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a state or local government	.243	***240***	***58.32***	360
b	Use in certain intercity and local buses	.17	***1764***	***299.88***	350

2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a state or local government	.243	***2057***	***499.85***	346
b	Sales from a blocked pump	.243	***4115***	***999.94***	346
c	Use in certain intercity and local buses	.17			347

3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

		Type of Use	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219/$.044*		$.175/.000*	***5714***	***999.95***	355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200			417
c	Nonexempt use in noncommercial aviation		.025/.200*			418
d	Other nontaxable uses taxed at $.244		.243			346
e	Other nontaxable uses taxed at $.219/$.044*		.218/.043*			369

4 Sales by Registered Ultimate Vendors of Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	.183	***5464***	***999.91***	362
b	Use by a state or local government	.183			362

5 Sales by Registered Ultimate Vendors of Aviation Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	$.193/.043*	***5181***	***999.93***	324
b	Use by a state or local government	$.193/.043*			324

6 Government Unit Information

Taxpayer Identification No.	Name	Gallons
111000006	***Dally Self Service***	***120***

7 Nonprofit Educational Organization and Government Unit Information

Taxpayer Identification No.	Name	Gallons
111000006	*Dally Self Service*	*120*

Form 8849 - Test 3

Form 8849 with Schedule 3 - Test 3

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth – 02

Filer
- EIN - 111000007
- Name – EFAN Fuel Association
- NameControl - EFAN
- Phone – 7853465656
- USAddress – 2403 Purple Avenue Osborne KS 67473

Officer
- Name – James R Cook
- Title - President
- Phone – 7853462121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 000000010
- Phone -7853462222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear –
binaryAttachmentCount - 0

Form 8849 - Test #3

Form 8849 with Schedule 3 - Test 3	**Claim for Refund of Excise Taxes**	**TY 2007**

Name:	EFAN Fuel Association
Taxpayer identification number:	111000007
Number, street, and room:	2403 Purple Avenue
City or town, State, Zip code:	Osborne KS 67473

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☒
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

Form 8849 - Test 3

Form 8849 Schedule 3 - Certain Fuel Mixtures and the Alternative Fuel Credit

Form 8849 Schedule 3 - Test #3	Certain Fuel Mixtures and the Alternative Fuel Credit	TY 2007

Name:	EFAN Fuel Association
Taxpayer identification number:	111000007
Number, street, and room:	2403 Purple Avenue
City or town, State, Zip code:	Osborne KS 67473

Total refund (see instructions) ***603.33***

Claimant's registration no. ***613342241 M, UV***

Period of claim: Enter month, day, and year in MMDDYYYY format.	**From**	**To**
	02012007	***02282007***

1 Alcohol Fuel Mixture Credit

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Alcohol fuel mixtures containing ethanol	.51	***1183***	***603.33***	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel or Renewable Diesel Mixture Credit

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	.50			388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307

Form 8849 - Test 3

3 Alternative Fuel Mixture Credit

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Liquefied petroleum gas (LPG)	.50			426
b	"P Series" fuels	.50			427
c	"P Series" fuels	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432

Form 8849 - Test 4

Form 8849 with Schedule 5 - Test 4

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer
- EIN - 111000010
- Name – WBCN Boat Company
- NameControl - WBCN
- Phone – 4102570819
- USAddress – 1212 Blue Street North Beach MD 20714

Officer
- Name – William R Smith
- Title - President
- Phone – 4102572121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 000000011
- Phone -4102572222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear –
binaryAttachmentCount - 0

Form 8849 Schedule 5 - Test #4

Form 8849 with Schedule 5 - Test 4	**Claim for Refund of Excise Taxes**	**TY 2007**

Name:	WBCN Boat Company
Taxpayer identification number:	111000010
Number, street, and room:	1212 Blue Street
City or town, State, Zip code:	North Beach MD 20714

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☒
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

Form 8849 - Test 4

Schedule 5, Form 8849 - Section 4081(e)

Form 8849 Schedule 5 - Test #4	Section 4081(e) Claimss	TY 2007

Name:	WBCN Boat Company
Taxpayer identification number:	111000010
Number, street, and room:	1212 Blue Street
City or town, State, Zip code:	North Beach MD 20714

Total refund (see instructions) ***1657.00***

Part I Claim for Refund of Second Tax.

	Type of Fuel	(a) Amount of refund	(b) CRN
1	Gasoline	***1657.00***	362
2	Aviation gasoline		324
3	Diesel fuel		360
4	Kerosene		346
5	Diesel-water fuel emulsion		309
6	Dyed diesel fuel, dyed kerosene, and other exempt removals		303
7	Kerosene for use in aviation		369
8	Kerosene for use in commercial aviation (other than foreign trade)		355

Part II Supporting Information Required

(c) Type of fuel Enter line number from Part I.	(d) Date second tax liability incurred Use MMDDYYYY format.	(e) Gallons of fuel claimed	(f) Amount of second tax paid
1	***06092007***	***10000***	***1657.00***

Form 8849 - Test 5

Form 8849 with Schedule 6 - Test 5

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption –PIN Number
ReturnType - 8849

TYEndMonth – 08

Filer
- EIN - 111000008
- Name – FSIN Services INC
- NameControl - FSIN
- Phone – 6628752222
- USAddress – 3509 Orange Lane Glen Allan MS 38744

Officer
- Name – Phil P Way
- Title - President
- Phone – 6628732121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – Thomas Doe
- SSN or PTIN – 000000012
- Phone -6628732444
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear – 2007
binaryAttachmentCount - 0

Form 8849 (with Schedule 6) - Test #5

Form 8849 with Schedule 6 - Test 5	**Claim for Refund of Excise Taxes**	**TY 2007**

Name:	FSIN Services INC
Taxpayer identification number:	111000008
Number, street, and room:	3509 Orange Lane
City or town, State, Zip code:	Glen Allan MS 38744

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☒
Schedule 8	Registered Credit Card Issuers	☐

Form 8849 - Test 5

Schedule 6, Form 8849 - Other Claims

Form 8849 Schedule 6 - Test #5	Other Claims	TY 2007

Name:	FSIN Services INC
Taxpayer identification number:	111000008
Number, street, and room:	3509 Orange Lane
City or town, State, Zip code:	Glen Allan MS 38744

Total refund (total of lines 1–5) ***3064.05***

Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format	**Earliest date**	**Latest date**
	07212007	***08222007***

	Tax	Amount of refund	CRN
1	***Federal excise tax on Diesel fuel***	***3064.05***	***310***
2			
3			
4			
5			
6			
7			
8			

Use the space below for an explanation of each tax claimed.

Filed pursuant to IRS procedures for claiming refunds on federal excise taxes levied on fuel used on make aerial applications.

12,557.60 gallons x $.244 = 3064.05

Form 8849 - Test 6

Form 8849 with Schedule 8 - Test 6

Orignator
- EFIN – as assigned
- Type -
- PractitionerPin
  - EFIN – as assigned
  - PIN

PinEnteredBy – n/a

SignatureOption –PIN NumberReturnType - 8849

TYEndMonth -12

Filer
- EIN - 111000009
- Name – SOCN Oil Company
- NameControl - SOCN
- Phone – 3072213790
- USAddress – 5703 Red Oak Street Lander WY 82520

Officer
- Name – Mary A Cook
- Title - President
- Phone – 3076662121
- EmailAddress -
- DateSigned – self select
- TaxpayerPin – self select

Preparer
- Name – James Doe
- SSN or PTIN – 000000013
- Phone -3076662222
- EmailAddress -
- DatePepared –self select
- SelfEmployed – Y

TaxYear –
binaryAttachmentCount - 0

Form 8849 (with Schedule 8) - Test #6

Form 8849 with Schedule 8 - Test 6	**Claim for Refund of Excise Taxes**	**TY 2007**

Name:	SOCN Oil Company
Taxpayer identification number:	111000009
Number, street, and room:	5703 Red Oak Street
City or town, State, Zip code:	Lander WY 82520

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☒

Form 8849 - Test 6

Schedule 8, Form 8849 - Registered Credit Card Issuers

Form 8849 Schedule 8 - Test #6	Registered Credit Card Issuers	TY 2007

Name:	SOCN Oil Company
Taxpayer identification number:	111000009
Number, street, and room:	5703 Red Oak Street
City or town, State, Zip code:	Lander WY 82520

Total refund (see instructions) ***629.88***

Claimant's registration no. CC ***234-002851***

Period of claim: Enter month, day, and year in MMDDYYYY format.	**From**	**To**
	10012007	***12012007***

1 Sales of Undyed Diesel Fuel

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
Use by a state or local government	.243			360

2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
Use by a state or local government	.243			346

Form 8849 - Test 6

3 Sales of Kerosene for Use in Aviation

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a state or local government (kerosene taxed at $ .244)	.243			346
b	Use by a state or local government (kerosene taxed at $.219/.044*)	$.219/.044*			369

4 Sales of Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	.183	***3442***	***629.88***	362
b	Use by a state or local government	.183			362

5 Sales of Aviation Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	$.193/.043*			324
b	Use by a state or local government	$.193/.043*			324