

Form 720 – Test Scenario 3

Originator

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

PinEnteredBy – n/a

SignatureOption – Binary attachment 8453-EX

ReturnType - 720

TaxPeriodBeginDate –
TaxPeriodEndDate –
Quarter End Date – 202703

Filer

EIN - 00-1300001
Name – WCSM Cooperative & Sub
NameControl - WCSM
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 -
DatePrepared –self select
SelfEmployed – Y

Direct Deposit

Refunded to you
Type- Checking
RoutingNumber-100022000
AccountNumber -10000000000

Tax Year- 2027

IRS Responsible Party Indicator -Yes

Binary Attachment Count -1 8453-EX Excise Tax Declaration for an IRS e-file Return

Quarterly Federal Excise Tax Return

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

OMB No. 1545-0023

Check here if:

☐ Final return

☐ Address change

Name

WCSM Cooperative & Sub

Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)

4657 Hickory Lane

City or town, state or province, country, and ZIP or foreign postal code

La Vergne, TN, United States, 37086

Quarter ending

202703

Employer identification number

00-1300001

FOR IRS USE ONLY

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Part I

IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax		IRS No.
53	Domestic petroleum superfund tax*			53
	Reserved for future use			
16	Imported petroleum products superfund tax			16
	Reserved for future use			
54	Chemicals (other than ODCs)			54
17	Imported chemical substances			17
98	ODCs			98
19	ODC tax on imported products			19
	Communications and Air Transportation Taxes (see instructions)	Tax		
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air*			26
28	Transportation of property by air*			28
27	Use of international air travel facilities*			27
	Fuel Taxes	Tax		
		Number of gallons	Rate	
60	(a) Diesel, tax on removal at terminal rack	25498305	\$.244	60
	(b) Diesel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack)		.244	
104	Diesel-water fuel emulsion		.198	104
105	Dyed diesel, LUST tax	3152211	.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)	6579612	.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		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack	86986957	.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
13	Any liquid fuel used in a fractional ownership program aircraft (see instructions)		.141	13
14	Aviation gasoline*		.194	14
112	Liquefied petroleum gas (LPG) (see instructions)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (see instructions)		.183	120
121	Liquefied hydrogen		.184	121
122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244	122
123	Liquid fuel derived from biomass		.244	123
124	Liquefied natural gas (LNG) (see instructions)		.243	124

* See instructions to ensure correct rate.

IRS No.		Rate	Tax	IRS No.
33	Retail Tax —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price		33
29	Ship Passenger Tax Transportation by water	Number of persons \$3 per person		29
	Other Excise Taxes	Amount	Rate	Tax
31	Obligations not in registered form		\$.01	31
155	Remittance transfers		1% of transfer	155
	Foreign Insurance Taxes —Policies issued by foreign insurers	Premiums paid	Rate	Tax
30	Casualty insurance and indemnity bonds		\$.04	30
	Life insurance, sickness and accident policies, and annuity contracts		.01	
	Reinsurance		.01	
	Manufacturer's Taxes	Number of tons	Sales price	
36	Coal—Underground mined		\$1.10 per ton	36
37			4.4% of sales price	37
38	Coal—Surface mined		\$.55 per ton	38
39			4.4% of sales price	39
		Number of tires	Tax	IRS No.
108	Taxable tires other than bias ply or super single tires			108
109	Taxable bias ply or super single tires (other than super single tires designed for steering)			109
113	Taxable tires, super single tires designed for steering			113
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing ☐			40
97	Vaccines (see instructions)			97
	Reserved for future use	Sales price		
1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing		\$ 23835764	05

Part II

IRS No.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. number of lives covered (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax	IRS No.
133	Specified health insurance policies					133
	(a) With a policy year ending before October 1, 2025		\$3.47			
	(b) With a policy year ending on or after October 1, 2025, and before October 1, 2026		\$3.84			
	Applicable self-insured health plans					
	(c) With a plan year ending before October 1, 2025		\$3.47			
	(d) With a plan year ending on or after October 1, 2025, and before October 1, 2026		\$3.84			
			Rate	Tax		
41	Sport fishing equipment (other than fishing rods and fishing poles)		10% of sales price			41
110	Fishing rods and fishing poles (limits apply, see instructions)		10% of sales price			110
42	Electric outboard motors		3% of sales price			42
114	Fishing tackle boxes		3% of sales price			114
44	Bows, quivers, broadheads, and points		11% of sales price			44
106	Arrow shafts		\$.65 per shaft			106
140	Indoor tanning services		10% of amount paid			140
		Number of gallons	Rate	Tax		
64	Inland waterways fuel use tax		\$.29			64
125	LUST tax on inland waterways fuel use (see instructions)		.001			125
51	Section 40 fuels (see instructions)					51
117	Biodiesel sold as but not used as fuel					117
20	Floor stocks tax—Ozone-depleting chemicals. Attach Form 6627.					20
150	Repurchase of corporate stock. Attach Form 7208.				15500	00
142	Sales of designated drugs during statutory periods.					142
2	Total. Add all amounts in Part II				\$ 15500	00

Part III

3	Total tax. Add Part I, line 1, and Part II, line 2	3	23851264	05
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter	5	30183990	00
☐ Check here if you used the safe harbor rule to make your deposits.				
6	Overpayment from previous quarters	6	33120	00
7	Enter the amount from Form 720-X included on line 6, if any	7	33120	00
8	Add lines 5 and 6	8	30217110	00
9	Add lines 4 and 8	9	30217110	00
10	Balance Due. If line 3 is greater than line 9, enter the difference on line 10. See instructions and <i>www.irs.gov/Pay</i> for details on how to pay. Pay the full amount with the return. (See instructions.)	10		
11	Overpayment. If line 9 is greater than line 3, enter the difference on 11a	11a	6365845	95
11b	Check the box if you want the overpayment: ☐ Applied to your next return. ☒ Refunded to you.			
11c	Routing number (9 digits) <u>1 0 0 0 2 2 0 0 0</u>	11d	Type: ☒ Checking ☐ Savings	
11e	Account number (up to 17 digits) <u>1 0 0 0 0 0 0 0 0 0 0</u>			

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? (See instructions.) ☐ Yes. Complete the following. ☐ No	
	Designee's name	Phone no. Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature	Date
	Type or print name below signature <u>Stephen M. Hoffman</u>	Title <u>President</u>
Paid Preparer Use Only	Preparer's name	Preparer's signature
	Firm's name	Firm's EIN
	Firm's address	Phone no. <u>615-793-2222</u>
	Check ☐ if self-employed	PTIN <u>000000002</u>

Schedule A Excise Tax Liability (see instructions)

Note: You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Don't complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period							
	1st–15th day			16th–last day				
First month	A	4162192	00	B	4162192	08		
Second month	C	4195055	46	D	4195055	46		
Third month	E	4281637	29	F	4281637	29		
Special rule for September*	G							
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.							25277769	66

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

(a) Record of Taxes Considered as Collected	Period							
	1st–15th day			16th–last day				
First month	M			N				
Second month	O			P				
Third month	Q			R				
Special rule for September*	S							
(b) Alternative method taxes. Add the amounts for each semimonthly period.								

* Complete only as instructed (see instructions).

Schedule T Two-Party Exchange Information Reporting (see instructions)

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

Schedule C Claims

Month your income tax year ends

- **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**
- Attach a statement explaining each claim as required. Include your name and EIN on the statement. (See instructions.)

Caution: Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant hasn't waived the right to make the claim.

1 Nontaxable Use of Gasoline		Note: CRN is credit reference number.		Period of claim		
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Gasoline (see Caution above line 1)	\$.183		\$		362
b	Exported (see Caution above line 1)	.184				411

2 Nontaxable Use of Aviation Gasoline		Period of claim				
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Used in commercial aviation (other than foreign trade)*	\$.15		\$		354
b	Other nontaxable use (see Caution above line 1)*	.193				324
c	Exported (see Caution above line 1)*	.194				412
d	LUST tax on aviation fuels used in foreign trade	.001				433

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim				
Claimant certifies that the diesel fuel did not contain visible evidence of dye.						
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐						
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use	\$.243		\$		360
b	Use in trains	.243				353
c	Use in certain intercity and local buses (see Caution above line 1)	.17				350
d	Use on a farm for farming purposes	.243				360
e	Exported (see Caution above line 1)	.244				413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim				
Claimant certifies that the kerosene did not contain visible evidence of dye.						
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐						
Caution: Claims cannot be made on line 4 for kerosene sales from a blocked pump.						
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use	\$.243		\$		346
b	Use in certain intercity and local buses (see Caution above line 1)	.17				347
c	Use on a farm for farming purposes	.243				346
d	Exported (see Caution above line 1)	.244				414
e	Nontaxable use taxed at \$.044	.043				377
f	Nontaxable use taxed at \$.219*	.218				369

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim				
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*	.175				355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243				346
d	Nontaxable use (other than use by state or local government) taxed at \$.219*	.218				369
e	LUST tax on aviation fuels used in foreign trade	.001				433

* See instructions to ensure correct rate.

6 Nontaxable Use of Alternative Fuel**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). (See instructions.)

	Type of use	Rate	Gallons, or gasoline or diesel gallon equivalents	Amount of claim	CRN
a	Liquefied petroleum gas (LPG) (see instructions)	\$.183		\$	419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (see instructions)	.183			421
d	Liquefied hydrogen	.183			422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243			423
f	Liquid fuel derived from biomass	.243			424
g	Liquefied natural gas (LNG) (see instructions)	.243			425
h	Liquefied gas derived from biomass	.183			435

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Period of claim _____

Registration number _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel didn't contain visible evidence of dye.

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

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

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

Period of claim _____

Registration number _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene didn't contain visible evidence of dye.

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

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

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

Registration number _____

• See **Caution** above line 1.

• Claimant sold the kerosene for use in aviation at a tax-excluded price and hasn't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation*	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219*	.218			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

10 Sales by Registered Ultimate Vendors of Gasoline

Registration number _____

Claimant sold the gasoline at a tax-excluded price and hasn't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration number _____

Claimant sold the aviation gasoline at a tax-excluded price and hasn't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization*	\$.193		\$	324
b Use by a state or local government*	.193			

* See instructions to ensure correct rate.

12 Reserved for future use

		Number of gallons sold or used	Amount of claim		CRN
a	Reserved for future use		\$		
b	Reserved for future use				
c	Reserved for future use				
d	Reserved for future use				

13 Reserved for future use

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

14 Other claims. See the instructions. For lines 14b and 14c, see the **Caution** above line 1 on page 5.

		Amount of claim		CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$		366
b	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			415
c	Exported dyed kerosene			416
d	Diesel-water fuel emulsion			
e	Registered credit card issuers			
	Number of tires	Amount of claim		CRN
f	Taxable tires other than bias ply or super single tires	\$		396
g	Taxable tires, bias ply or super single tires (other than super single tires designed for steering)			304
h	Taxable tires, super single tires designed for steering			305
i	Chemicals (other than ODCs)			454
j	Imported chemical substances			317
k				

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

Form 720-V, Payment Voucher

Purpose of Form

Complete Form 720-V if you're making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

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

Specific Instructions

Box 1. If you don't have an EIN, you may apply for one online by visiting www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS. However, if you're making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Don't send cash. Don't staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* in the Instructions for Form 720.

Form **720-V** (2026)

Detach here and mail with your payment and Form 720.

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

Payment Voucher

OMB No. 1545-0023

2026

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

1 Enter your employer identification number (EIN). See instructions.		2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
☐ 1st Quarter	☐ 3rd Quarter	Enter your address.			
☐ 2nd Quarter	☐ 4th Quarter	Enter your city or town, state or province, country, and ZIP or foreign postal code.			

Environmental Taxes

OMB No. 1545-0023

Attach to Form 720.

Go to www.irs.gov/Form6627 for instructions and the latest information.

Name (as shown on Form 720)	Quarter ending	Employer identification number (EIN)
WCSN Cooperative & Sub	202703	00-1300001

Part I	Tax on Petroleum	(a) Barrels	(b) Rate	(c) Tax
1	Crude oil received at a U.S. refinery			
2	Crude oil taxed before receipt at refinery			
3	Taxable crude oil. Subtract line 2 from line 1. Enter the result on both lines 3(a) and 3(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
	(a)	0	\$.18 bbl	\$ 00
	(b)			
4	Crude oil used in the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c). Enter on both lines 4(a) and 4(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
	(a)		\$.18 bbl	\$
	(b)			
5	Total domestic petroleum superfund tax (add lines 3(a) and 4(a), column (c)). Enter here and on Form 720 on the line for IRS No. 53			\$
6	Total domestic petroleum oil spill tax. Add lines 3(b) and 4(b), column (c). Enter the total here and on Form 720 on the line for IRS No. 18			
7	Imported petroleum products superfund tax. Enter the number of barrels imported in column (a). (Must agree with line 8, column (a).) Enter in column (c) the amount of tax by multiplying column (a) by column (b), and also enter it on Form 720 on the line for IRS No. 16	0	\$.18 bbl	\$ 00
8	Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). (Must agree with line 7, 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			

Part II Tax on Chemicals (Other Than Ozone-Depleting Chemicals (ODCs)), IRS No. 54							
Chemical (general formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))	Chemical (general formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))
1 Acetylene (C ₂ H ₂)		\$9.74		24 Lead oxide (PbO)		\$8.28	
2 Ammonia (NH ₃) .		5.28		25 Mercury (Hg) . .		8.90	
3 Antimony (Sb) .		8.90		26 Methane (CH ₄) .		6.88	
4 Antimony trioxide (Sb ₂ O ₃)		7.50		27 Naphthalene (C ₁₀ H ₈)		9.74	
5 Arsenic (As) . .		8.90		28 Nickel (Ni) . . .		8.90	
6 Arsenic trioxide (As ₂ O ₃)		6.82		29 Nitric acid (HNO ₃)		0.48	
7 Barium sulfide (BaS)		4.60		30 Phosphorus (P) .		8.90	
8 Benzene (C ₆ H ₆) .		9.74		31 Potassium dichromate (K ₂ Cr ₂ O ₇)		3.38	
9 Bromine (Br) . .		8.90		32 Potassium hydroxide (KOH) .		0.44	
10 Butadiene (C ₄ H ₆)		9.74		33 Propylene (C ₃ H ₆) .		9.74	
11 Butane (C ₄ H ₁₀) .		9.74		34 Sodium dichromate (NaCr ₂ O ₇)		3.74	
12 Butylene (C ₄ H ₈) .		9.74		35 Sodium hydroxide (NaOH)		0.56	
13 Cadmium (Cd) .		8.90		36 Stannic chloride (SnCl ₄)		4.24	
14 Chlorine (Cl) . .		5.40		37 Stannous chloride (SnCl ₂)		5.70	
15 Chromite (FeCr ₂ O ₄)		3.04		38 Sulfuric acid (H ₂ SO ₄)		0.52	
16 Chromium (Cr) .		8.90		39 Toluene (C ₇ H ₈) .		9.74	
17 Cobalt (Co) . .		8.90		40 Xylene (C ₈ H ₁₀) .		9.74	
18 Cupric oxide (CuO)		7.18		41 Zinc chloride (ZnCl ₂)		4.44	
19 Cupric sulfate (CuSO ₄)		3.74		42 Zinc sulfate (ZnSO ₄)		3.80	
20 Cuprous oxide (Cu ₂ O)		7.94					
21 Ethylene (C ₂ H ₄) .		9.74					
22 Hydrochloric acid (HCl)		0.58					
23 Hydrogen fluoride (HF)		8.46					
43	Total Chemical Tax (add lines 1–42, column (c)). Enter here and on Form 720 on the line for IRS No. 54						\$

Part III Tax on Imported Chemical Substances, IRS No. 17

(a) Imported chemical substance	(b) Tons	(c) Taxable chemical used in manufacture of substance	(d) Conversion factor or entry value	(e) Rate	(f) Tax (see instructions)
1					
2					
3					
4 Total imported chemical substances tax. Add all amounts in column (f). Include amounts from any additional sheets. Enter here and on Form 720 on the line for IRS No. 17					\$

Part IV 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 IV 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			\$

Part V 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 V 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					\$

Part VI Tax on Floor Stocks of ODCs, IRS No. 20

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part VI instructions)	(d) Tax (multiply column (b) by 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			\$

Form **7208** (6-2024)

Part III **Contributions to Employer-Sponsored Retirement Plans** (see instructions)

6 Repurchases				Contributions				
				Repurchased Class		Different Class		(i) Aggregate value of contributions
(a) Class of stock repurchased	(b) Number of shares repurchased	(c) Aggregate FMV	(d) Average price per share (divide (c) by (b))	(e) Number of shares	(f) Aggregate FMV of shares contributed (multiply (d) by (e))	(g) Number of shares contributed	(h) Aggregate FMV of shares contributed	
Common	100,000	2,000,000	20	10,000	200,000	0	0	\$ 200,000
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
7 Total from attachment, if necessary								7 \$
8 Add amounts in column (i) and enter here								8 \$ 200,000

Part IV Stock Issued or Provided

9a	Stock issued or provided to employees	9a	\$	100,000
b	Stock issued or provided to employees of a specified affiliate	9b	\$	100,000
c	Stock issued but not entered on line 9a or line 9b	9c	\$	0
d	Total issuances. Add lines 9a through 9c	9d	\$	200,000

Part V Tax and Payments

10	Stock repurchases subject to tax. Subtract lines 5e, 8, and 9d from line 3. If zero or less, enter -0- and see instructions. If more than zero, continue to line 11	10	\$	1,550,000
11	Excise tax on stock repurchases. Multiply line 10 by 1% (0.01). Enter here and on Form 720 on the line for IRS No. 150	11	\$	15,500

Form **8453-EX**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Excise Tax Declaration for an IRS e-file Return**

For the period beginning _____, 20____, and ending _____, 20____.

For use with Forms 720, 2290, and 8849.

► File electronically. Do not file paper copies. ► See instructions.

OMB No. 1545-2082

Name (as shown on Form 720, 2290, or 8849)

WCSM Cooperative & Sub

Taxpayer identification number

00-1300001

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return for which you are using this Form 8453-EX and enter the applicable amount from the return. If you check the box on lines **1a**, **2a**, or **3a**, below, and the amount on that line for the return for which you are filing this form was blank, leave lines **1b**, **1c**, **2b**, or **3b**, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 720 check here ► ☒	b Balance due, if any (Form 720, Part III, line 10)	1b	
	c Overpayment, if any (Form 720, Part III, line 11)	1c	6,365,845.96
2a Form 2290 check here ► ☐	b Balance due (Form 2290, line 6)	2b	
3a Form 8849 check here ► ☐	b Total refund (from Schedules 1, 2, 3, 5, 6, or 8)	3b	

Caution. For line 3b, Schedules 2, 3, 5, and 8 cannot be combined with any other schedules. File a separate Form 8453-EX for each schedule.

Part II Declaration of Taxpayer (see instructions)

- 4a** ☒ I am requesting a refund on Form 720 or Form 8849.
- b** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the return indicated on lines 1a or 2a, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than two business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, when the refund was sent.

Sign Here

► _____	► _____
Taxpayer's signature	Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the return indicated above and that the entries on Form 8453-EX are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ►	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ►	EIN		Phone no.	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only

Print/Type preparer's name Thomas Doe	Preparer's signature	Date	Check ☒ if self-employed	PTIN 00000002
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			615-793-2222

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 49631B

Form **8453-EX** (Rev. 12-2011)

General Instructions

Note. Instead of filing Form 8453-EX, a taxpayer filing an excise tax return or request for refund through an electronic return originator (ERO) can sign the return or request for refund using a personal identification number (PIN). For details, see Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

Purpose of Form

Use Form 8453-EX to:

- Authenticate electronic Forms 720, 2290, or 8849;
- Authorize the ERO, if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO); and
- Provide the taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Who Must File

If you are filing Forms 720, 2290, or 8849 through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EX with your electronically filed return. An ERO can use either Form 8453-EX or Form 8879-EX to obtain authorization to file Forms 720, 2290, and 8849.

When and Where To File

File Form 8453-EX with the taxpayer's electronically filed return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF with the return.

Specific Instructions

Name. Print or type the taxpayer's name as shown on Forms 720, 2290, or 8849.

Taxpayer identification number. Enter the taxpayer's identification number as shown on Forms 720, 2290, or 8849.

Part II. Declaration of Taxpayer

If the taxpayer has a balance due on lines 1b or 2b and the taxpayer did not check box 4b, the taxpayer must use the Electronic Federal Tax Payment System (EFTPS) to pay the tax. For more information on deposits, see the instructions for the tax form the taxpayer is filing.

If the taxpayer checks box 4b, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number and account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless either:

- Form 8453-EX is signed by the taxpayer, scanned into a PDF file, and transmitted with the return; or
- The return is filed through an ERO and Form 8879-EX is used to select a PIN that is used to electronically sign the return.

The taxpayer's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

Part III. Declaration of Electronic Return Originator (ERO) and Paid Preparer

Note. If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete Part III.

If the taxpayer's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EX in the space for Paid Preparer Use Only. But if the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer."

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed to ensure that returns are accurate.

Use of PTIN

Paid preparers. Anyone who is paid to prepare the taxpayer's return must enter their preparer tax identification number (PTIN) in Part III. The PTIN entered must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit www.irs.gov/ptin.

EROs who are not paid preparers. Only EROs who are not also the paid preparer of the return have the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III. If the PTIN is entered, it must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, or visit www.irs.gov/ptin.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires EROs to provide their identifying numbers on the return.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	2 hrs., 23 min.
Learning about the law or the form	12 min.
Preparing, copying, assembling, and sending the form to the IRS	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8453-EX to this address. Instead, see *When and Where To File* on this page.