Form **720-X**
(Rev. June 2026)
Department of the Treasury
Internal Revenue Service

Amended Quarterly Federal Excise Tax Return

Go to *www.irs.gov/Form720X* for the latest information.
Use to correct a previously filed Form 720.

OMB No. 1545-0023

Name (as shown on Form 720)		**Employer identification number (EIN)**	
Number and street (If you have a P.O. box, see instructions.)	Room/suite no.	Telephone number (optional)	
City or town	State/province	Country	ZIP/foreign code

1 Adjustments to Liability Reported on Previously Filed Forms 720

(a) Quarter ending	**(b)** IRS No.	**(c)** Tax	**(d)** Tax as originally reported on Form 720 or as previously adjusted	**(e)** Adjusted tax	**(f)** Change (subtract col. **(d)** from col. **(e)**)

2 Adjustments to Form 720, Schedule C (see instructions for allowable adjustments)

(a) Quarter ending	**(b)** CRN	**(c)** Credit	**(d)** Credit as originally reported on Form 720 or as previously adjusted	**(e)** Adjusted credit	**(f)** Change (subtract col. **(e)** from col. **(d)**)

3 Statement in Support of Adjustment. For tax decreases only, indicate below the statement that applies to the adjustment.

3a For IRS No. 22, 26, 28, or 27, only collectors using the regular method for deposits check the box below.

☐ The claimant has repaid the amount of the tax to the person from whom it was collected or has obtained the consent of that person to the allowance of the adjustment.

3b For all other IRS Nos. except for 16, 18, 21, 98, 19, 29, 31, 30, 53, 133, 64, 125, 51, 117, 150, and 155, or if the tax was based on use for 71, 79, 112, 118, 120–124, 61, and 101, check the box below.

☐ The claimant hasn't included the tax in the price of the article and hasn't collected the tax from the purchaser, has repaid the tax to the ultimate purchaser, or has attached the written consent of the ultimate purchaser to the allowance of the adjustment.

4 Total adjustments. Combine all amounts in column (**f**) for lines 1 and 2 and enter the amount here **4**

If the result is a **balance due**, pay the amount with this return. Enclose a check or money order with Form 720-X and make it payable to "United States Treasury." Write on the check or money order: "Form 720-X," your name, address, EIN, and the date Form 720-X was signed. Complete line 6.

If the result is an **overpayment**, complete lines 5 and 6.

5 Check if you want the overpayment:

5a ☐ Refunded to you **5b** ☐ Applied to your next Form 720. Enter quarter ending date _____

5c Routing number (9 digits) _____ **5d** Type: ☐ Checking ☐ Savings

5e Account number (up to 17 digits) _____

6 **Explanation of adjustments.** See the instructions for line 6 for requirements. Attach additional sheets with your name and EIN if more space is needed.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature | Date | Title

Name of signer

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	