

# Form 720 Test 1

## Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – N/A

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate –

Quarter End Date – 201703

## Filer

EIN - 001100002

Name – SGCN Grove Company

NameControl - SGCN

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 - 2017

BinaryAttachmentCount – 0

Form 6197 Gas Guzzler Tax

SGCN Grove Company  
001100002

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
2	1054	BMW M4 Coupe (2001, 2002, 2003, 2004, 2005, 2006) BMW M6 Conv (2002, 2003, 2004, 2005, 2006, 2007) BMW Z4 Roadster (2006, 2007)	21.5-22.5
3	225	BMW M6 Conv (2002, 2003, 2004, 2005, 2006) BMW 540 (2001) BMW 550 (2006, 2007) BMW 650 (2006, 2007) BMW 645 (2005, 2006, 2007)	20.5-21.5
4	120	BMW 645 (2006, 2007) BMW 760 (2006, 2007)	19.5-20.5
5	2	BMW M5 (2000) BMW Z8 (2001)	18.5-19.5
6	1	BMW 750 (2001)	17.5-18.5
7	2010	BMW M6 (2007)	16.5-17.5
8	203	BMW M5 (2007)	15.5-16.5

<b>Form 720 Test #1</b>	<b>Quarterly Federal Excise Tax Return</b>	<b>TY 2017</b>
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Name:	SGCN Grove Company		
Taxpayer identification number:	001100002		
Number, street, and room:	1223 Spruce Lane		
City or town, State, Zip code:	Fairfax VA 22031		
Quarter ending:	3312017		

Line	Data
Final return checkbox	<input type="checkbox"/>
Address change checkbox	<input type="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, tax on removal at terminal rack		.244		
	60(b) - Diesel, tax on taxable events other than removal at terminal rack		.244		60
	60 (c) - Diesel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
104	Diesel-water emulsion		.198		104
105	Dyed diesel, 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		
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		62
13	Any liquid fuel used in a fractional ownership program aircraft		.141		13
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	"P Series" fuels		.184		118
120	Compressed natural gas (CNG)		.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)		.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		31

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

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 bias ply or super single tires (see instructions)			108
109	Taxable bias ply or super single tires (other than super single tires designed for steering) (see instructions)			109

IRS No	Manufacturers Taxes	Number of tires	Tax	IRS No
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. <input type="checkbox"/>	8335400.00	40

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97
136	Reserved	Sales price 2.3% of sales price	136
<b>1</b>	<b>Total.</b> 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
	RESERVED			
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	\$ .49 per shaft		106
140	Indoor tanning services	10% of amount paid		140

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$ .29		64
125	LUST tax on inland waterways fuel use (see instructions)		.001		125
51	Alcohol sold as but not used as fuel (see instructions)				51

IRS No		Number of gallons	Rate	Tax	IRS No
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

<b>2</b>	<b>Total.</b> Add all amounts in Part II	<b>0.00</b>	
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### FORM 720 – PART III

<b>3</b>	Total tax. Add line 1, Part I, and line 2, Part II	<b>3</b>	8335400.00
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter	<b>5</b>	8335400.00
	Check here if you used the safe harbor rule to make your deposits. <input checked="" type="checkbox"/>		
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720X included on line 6, if any	<b>7</b>	
<b>8</b>	Total of lines 5 and 6	<b>8</b>	8335400.00
<b>9</b>	Add lines 4 and 8	<b>9</b>	8335400.00
<b>10</b>	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	<b>10</b>	
<b>11</b>	Overpayment. If line 9 is greater than line 3, enter the difference.	<b>11</b>	
	Check if you want the overpayment: Applied to your next return, <input type="checkbox"/>		
	Check if you want the overpayment: Refunded to you. <input type="checkbox"/>		

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

**1 Regular method taxes**

(a) Record of Net Tax Liability	Period			
	1 <sup>st</sup> –15 <sup>th</sup> day		16 <sup>th</sup> –last day	
First month	<b>A</b>	1088300.00	<b>B</b>	1413200.00
Second month	<b>C</b>	1577400.00	<b>D</b>	1307200.00
Third month	<b>E</b>	1375000.00	<b>F</b>	1574300.00
Special rule for September*			<b>G</b>	
<b>(b)</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			
	1 <sup>st</sup> –15 <sup>th</sup> day		16 <sup>th</sup> –last day	
First month	<b>M</b>		<b>N</b>	
Second month	<b>O</b>		<b>P</b>	
Third month	<b>Q</b>		<b>R</b>	
Special rule for September*			<b>S</b>	
<b>(b)</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)**

<b>Fuel</b>	<b>Number of gallons</b>
<b>Diesel fuel</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
<b>Diesel fuel</b> , gallons delivered in a two-party exchange within a terminal	
<b>Kerosene</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
<b>Kerosene</b> , gallons delivered in a two-party exchange within a terminal	
<b>Gasoline</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
<b>Gasoline</b> , gallons delivered in a two-party exchange within a terminal	
<b>Aviation gasoline</b> , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
<b>Aviation gasoline</b> , 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	
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<b>1</b>	<b>Nontaxable Use of Gasoline</b>	<b>Period of claim: YYYYMMDD- YYYYMMDD</b>				
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Gasoline		\$.183			362
b	Exported		.184			411

<b>2</b>	<b>Nontaxable Use of Aviation Gasoline</b>	<b>Period of claim: YYYYMMDD-YYYYMMDD</b>				
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

<b>3</b>	<b>Nontaxable Use of Undyed Diesel Fuel</b>	<b>Period of claim: YYYYMMDD-YYYYMMDD</b>				
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
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

<b>4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)</b>		<b>Period of claim: YYYYMMDD-YYYYMMDD</b>				
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Nontaxable use		\$.243			346
b	Use in certain intercity and local buses		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

<b>5 Kerosene Used in Aviation</b>		<b>Period of claim: YYYYMMDD-YYYYMMDD</b>				
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
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

<b>6 Nontaxable Use of Alternative Fuel</b>						
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons or gasoline gallon equivalents (GGE)</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Liquefied petroleum gas (LPG)		\$.183			419
b	“P Series” fuels		.183			420
c	Compressed natural gas (CNG)		.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)		.243			425
h	Liquid gas derived from biomass		.183			435

<b>7</b>	<b>Sales by Registered Ultimate Vendors of Undyed Diesel Fuel</b>	<b>Period of claim: YYYYMMDD-YYYYMMDD</b>			
		<b>Registration Number:</b>			
		<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Use by a state or local government	\$.243			360
b	Use in certain intercity and local buses	.17			350

<b>8</b>	<b>Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)</b>	<b>Period of claim: YYYYMMDD-YYYYMMDD</b>			
		<b>Registration Number:</b>			
		<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
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

<b>9</b>	<b>Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation</b>		<b>Registration Number:</b>			
		<b>Type of use</b>	<b>Rate</b>	<b>Gallons</b>	<b>Amount of claim</b>	<b>CRN</b>
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

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

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

<b>12</b>	<b>Biodiesel or Renewable Diesel Mixture Credit</b>	<b>Period of claim: YYYYMMDD-YYYYMMDD</b>			
		<b>Registration Number:</b>			
		<b>Rate</b>	<b>Gal. of Biodiesel or Renewable Diesel</b>	<b>Amount of claim</b>	<b>CRN</b>
a	Biodiesel (other than agri-biodiesel) mixtures	\$1.00			388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307

<b>13</b>	<b>Alternative Fuel Credit and Alternative Fuel Mixture Credit</b>	<b>Registration Number:</b>			
			<b>Rate</b>	<b>Gallons or gasoline gallon equivalents (GGE)</b>	<b>Amount of claim</b>
a	Liquefied petroleum gas (LPG)	\$.50			426
b	"P" Series fuels	.50			427
c	Compressed natural gas (CNG)	.50			428
d	Liquefied hydrogen	.50			429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f	Liquefied fuel derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432
h	Liquefied gas derived from biomass	.50			436
i	Compressed gas derived from biomass	.50			437

<b>14</b>	<b>Other claims</b>			
			<b>Amount of claim</b>	<b>CRN</b>
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	Taxable tires other than bias ply or super single tires	<b>Number of Tires</b>	<b>Amount of claim</b>	<b>CRN</b>
			\$	396
g	Taxable tires, bias ply or super single Tires designed for steering			304

<b>14</b>	<b>Other claims</b>			
			<b>Amount of claim</b>	<b>CRN</b>
h	Taxable tires, super single Tires designed for steering			305
i				
j				
k				

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

<b>Form 6197 Test #1</b>	<b>Gas Guzzler Tax</b>	<b>TY 2017</b>
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Name:	SGCN Grove Company		
Taxpayer identification number:	001100002		
Number, street, and room:	1223 Spruce Lane		
City or town, State, Zip code:	Fairfax VA 22031		

### Form 6197 Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column I by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column(c) by column (d))
	(a) At least	(b) But Less than	(c) Tax rate				(a) At least	(b) But II than	(c) Tax rate		
<b>1</b>	22.5	—	\$0			<b>7</b>	16.5	17.5	\$3,000	2009	6027000.00
<b>2</b>	21.5	22.5	1,000	1054	1054000.00	<b>8</b>	15.5	16.5	3,700	203	751100.00
<b>3</b>	20.5	21.5	1,300	225	292500.00	<b>9</b>	14.5	15.5	4,500		
<b>4</b>	19.5	20.5	1,700	120	204000.00	<b>10</b>	13.5	14.5	5,400		
<b>5</b>	18.5	19.5	2,100	2	4200.00	<b>11</b>	12.5	13.5	6,400		
<b>6</b>	17.5	18.5	2,600	1	2600.00	<b>12</b>	—	12.5	7,700		
<b>13</b>	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
2	21.5-22.5	1054	BMW M4 Coupe (2001, 2002, 2003, 2004, 2005, 2006) BMW M6 Conv (2002, 2003, 2004, 2005, 2006, 2007) BMW Z4 Roadster (2006, 2007)

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
3	20.5-21.5	225	BMW M6 Conv (2002, 2003, 2004, 2005, 2006) BMW 540 (2001) BMW 550 (2006, 2007) BMW 650 (2006, 2007) BMW 645 (2005, 2006, 2007)
4	19.5-20.5	120	BMW 645 (2006, 2007) BMW 760 (2006, 2007)
5	18.5-19.5	2	BMW M5 (2000) BMW Z8 (2001)
6	17.5-18.5	1	BMW 750 (2001)
7	16.5-17.5	2009	BMW M6 (2007)
8	15.5-16.5	203	BMW M5 (2007)