

# Form 720 – Test Scenarios

## **F720 Test 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 – 201703

### 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

TaxYear - 2017

BinaryAttachmentCount -1 8453-EX Excise Tax Declaration for an IRS e-file Return

Form 720 – Test Scenarios  
**FORM 720 - PART I**

<b>IRS No</b>	<b>Environmental Taxes (attach Form 6627)</b>	<b>Tax</b>	<b>IRS No</b>
18	Domestic petroleum oil spill tax	<b>708174.63</b>	18
21	Imported petroleum products oil spill tax	<b>914081.67</b>	21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

<b>IRS No</b>	<b>Communications and Air Transportation Taxes</b>	<b>Tax</b>	<b>IRS No</b>
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

## Form 720 – Test Scenarios

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel, tax on removal at terminal rack	<b>25498305</b>	.244		
	60(b) - Diesel, tax on taxable events other than removal at terminal rack		.244	<b>6221586.42</b>	60
	60 (c) – Diesel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water emulsion		.198		104
105	Dyed diesel, LUST tax	<b>3152211</b>	.001	<b>3152.21</b>	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	1605425.33	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	<b>86986957</b>	.184	<b>16005600.09</b>	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		.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

## Form 720 – Test Scenarios

<b>IRS No</b>	<b>Fuel Taxes</b>	<b>Number of gallons</b>	<b>Rate</b>	<b>Tax</b>	<b>IRS No</b>
123	Liquid fuel derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

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

<b>IRS No</b>	<b>Ship Passenger Tax</b>	<b>Number of persons</b>	<b>Rate</b>	<b>Tax</b>	<b>IRS No</b>
29	Transportation by water		\$3 per person		29

<b>IRS No</b>	<b>Other Excise Tax</b>	<b>Amount of obligations</b>	<b>Rate</b>	<b>Tax</b>	<b>IRS No</b>
31	Obligations not in registered form		.01		31

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

## Form 720 – Test Scenarios

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	Rate	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
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"/>		40

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97
136	<b>Reserved</b>	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	25458020.35
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# Form 720 – Test Scenarios

## FORM 720 - PART 2

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
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.	
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**Form 720 – Test Scenarios**  
**FORM 720 - PART 3**

<b>3</b>	Total tax. Add line 1, Part I, and line 2, Part II	<b>3</b>	<b>25458020.35</b>
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter	<b>5</b>	<b>30183990.00</b>
	Check here if you used the safe harbor rule to make your deposits. <input type="checkbox"/>		
<b>6</b>	Overpayment from previous quarters	<b>6</b>	<b>33120.00</b>
<b>7</b>	Enter the amount from Form 720X included on line 6, if any	<b>7</b>	<b>33120.00</b>
<b>8</b>	Total of lines 5 and 6	<b>8</b>	<b>30217110.00</b>
<b>9</b>	Add lines 4 and 8	<b>9</b>	<b>30217110.00</b>
<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>	<b>4759089.65</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 checked="" type="checkbox"/>		

# Form 720 – Test Scenarios

## 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	4162192.08	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 the instructions.				



# Form 720 – Test Scenarios

## FORM 720 - SCHEDULE T

### Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
<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 – Test Scenarios

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

2	Nontaxable Use of Aviation Gasoline	Period of claim			YYYYMMDD- YYYYMMDD	
		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
d	LUST tax on aviation fuels used in foreign trade		.001			433

3	Nontaxable Use of Undyed Diesel Fuel	Period of claim			YYYYMMDD- YYYYMMDD	
		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	YYYYMMDD- YYYYMMDD
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## Form 720 – Test Scenarios

		Type of use	Rate	Gallons	Amount of claim	CRN
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 faxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5	Kerosene Used in Aviation	Period of claim		YYYYMMDD- YYYYMMDD		
		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
e	LUST tax on aviation fuels used in foreign trade		.001			433

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

## Form 720 – Test Scenarios

<b>6 Nontaxable Use of Alternative Fuel</b>					
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
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	Liquefied gas derived from biomass	.183			435

<b>7</b>	<b>Sales by Registered Ultimate Vendors of Undyed Diesel Fuel</b>	<b>Period of claim</b>		<b>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</b>		<b>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			346
c	Use in certain intercity and local buses	.17			347

## Form 720 – Test Scenarios

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
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				
		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	

## Form 720 – Test Scenarios

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

13	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number			
		Rate	Gallons or gasoline or diesel gallon equivalents (see instructions)	Amount of claim	CRN
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

14 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)		

## Form 720 – Test Scenarios

<b>14 Other claims</b>		<b>Amount of claim</b>	<b>CRN</b>
e	Registered credit card issuers		
	<b>Number of Tires</b>	<b>Amount of claim</b>	<b>CRN</b>
f	Taxable tires other than bias ply or super single tires	\$	396
g	Taxable tires, bias ply or super single tires designed for steering		304
h	Taxable tires, super single tires designed for steering		305
i	Medical device claims		438
j			
k			

		<b>Amount of claim</b>	<b>CRN</b>
<b>15</b>	Total claims. 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>	

**Form 720 – Test Scenarios  
Form 6627**

<b>Form 6627 Test #3</b>	<b>Environmental Taxes</b>	<b>TY 2017</b>
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Name:	WCSN Cooperative & Sub
Taxpayer identification number:	00-1300001
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
<b>1</b>	Crude oil received at a U.S. refinery	<b>7868607</b>		
<b>2</b>	Crude oil taxed before receipt at refinery			
<b>3</b>	Taxable crude oil. Subtract line 2 from line 1. Multiply column (a) by column (b) and enter the amount of tax in column (c)	<b>7868607</b>	\$.09 bbl.	<b>708174.63</b>
<b>4</b>	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)		\$.09 bbl.	
<b>5</b>	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			<b>708174.63</b>
<b>6</b>	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	<b>10156463</b>	\$.09 bbl.	<b>914081.67</b>

**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)	<input checked="" type="checkbox"/>
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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)	<input checked="" type="checkbox"/>
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## Form 720 – Test Scenarios

	(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>	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	<input type="checkbox"/>
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	(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)
<b>1</b>						
<b>2</b>						
<b>3</b>						
<b>4</b>	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 Part IV instructions)	(d) Tax (multiply column (b) by column (c))
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>	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			