

Notice	CP178
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Important message about your tax return filing requirements

File a final Form if you no longer owe excise tax

For the past four quarters you indicated you had no tax to report on your Quarterly Federal Excise Tax Return (). If you no longer owe excise tax, file a final Form next quarter.

What you need to do

To file your final Quarterly Excise Tax Return (Form

- Write "Not liable" at the top of next quarter's Form 720, AND
- Check the box that says, "Final return," located on Page 1 of the form in the upper left corner.

If you owe excise tax in the future, we'll automatically send you Form 720 after we receive a return from you reporting tax.

Additional information

- Visit www.irs.gov/cp178.
- For tax forms, call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.