



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.23

OCTOBER 16, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.11.23, Returns and Document Analysis, Excise Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.11.23.1.7 - Added a table. (IPU 25U0287 issued 02-28-2025)
- (2) IRM 3.11.23.2.5(6) - Updated the Exceptions to Taxpayer Advocate Service Criteria link.
- (3) IRM 3.11.23.2.5.1(2) - Updated the Service Level Agreements link.
- (4) IRM 3.11.23.2.10(3) - Updated Statute Returns clearing exception from 2020 to 2021. (IPU 25U0287 issued 02-28-2025)
- (5) IRM 3.11.23.2.10(4) - Added reference to subsection for clarification. (IPU 25U0287 issued 02-28-2025)
- (6) IRM 3.11.23.2.10(1)(3) - Updated language for consistency.
- (7) IRM 3.11.23.2.11(5)(6) - Updated table and added IRM references for consistency.
- (8) IRM 3.11.23.3(4)(6) - Updated language for consistency.
- (9) IRM 3.11.23.5(1)(2)(6)(8)(9) - Updated language for consistency and added Action Code table and IRM reference.
- (10) IRM 3.11.23.6(1) - Updated language for consistency.
- (11) IRM 3.11.23.8.3.2(5) - If/And/Then Table - Updated Action Codes to clarify information. (IPU 25U0287 issued 02-28-2025)
- (12) IRM 3.11.23.9(1)(2)(5) - Updated language for consistency.
- (13) IRM 3.11.23.9(5) - If/Then Table - Updated Action Codes to clarify information. (IPU 25U0287 issued 02-28-2025)
- (14) IRM 3.11.23.10.2(3) - Added instructions for Form 4227.
- (15) IRM 3.11.23.10.3(4) - Added instructions for Form 4227.
- (16) IRM 3.11.23.10.5(3) - Updated language for consistency.
- (17) IRM 3.11.23.10.7(1) - Added exception for Form 730 per feedback.
- (18) IRM 3.11.23.10.7.1(4) - Revised If/And/Then table. (IPU 25U0062 issued 01-16-2025)
- (19) IRM 3.11.23.10.8(1) - Added notation instructions for Form 4227.
- (20) IRM 3.11.23.11(2)(8)(9)(10)(12) - Updated language for consistency and added a table.
- (21) IRM 3.11.23.11(6) - Updated dates in table. (IPU 25U0287 issued 02-28-2025)

- (22) IRM 3.11.23.11(10)(12) - Updated tables. (IPU 25U0287 issued 02-28-2025)
- (23) IRM 3.11.23.11(12) - Updated table. (25U0300 issued 03-04-2025)
- (24) IRM 3.11.23.16.1(4) - Updated with subsection names. (IPU 25U0287 issued 02-28-2025)
- (25) IRM 3.11.23.16.1(4) - Updated the Note.
- (26) IRM 3.11.23.16.1.3(4)(6) - Updated note.
- (27) IRM 3.11.23.16.2(2)(3)(4) - Updated Form revision information.
- (28) IRM 3.11.23.16.2.1 - Updated the subsection title.
- (29) IRM 3.11.23.16.2.3 - Updated the subsection title.
- (30) IRM 3.11.23.16.2.4 - Updated the subsection title.
- (31) IRM 3.11.23.16.2.5 - Updated the subsection title.
- (32) IRM 3.11.23.16.2.6 - Updated the subsection title.
- (33) IRM 3.11.23.16.2.7 - Updated the subsection title.
- (34) IRM 3.11.23.16.7(2)(3) - Reordered caution and exception for IRS No. 150 and removed caution in paragraph 3.
- (35) IRM 3.11.23.16.7 - Changed Abstract to Number to match tax form. (IPU 25U0287 issued 02-28-2025)
- (36) IRM 3.11.23.16.7(2) - Corrected title and added exception to clarify IRS Number 150.(IPU 25U0300 issued March 4, 2025)
- (37) IRM 3.11.23.16.8.1(2) - Added note regarding CRNs.
- (38) IRM 3.11.23.16.8.6(3) - Added instruction for a blank Line 9.
- (39) IRM 3.11.23.16.8.8(1) - Added instructions for a possible misplaced entry.
- (40) IRM 3.11.23.16.10(1)(2)(4)(5) - Updated the name of the group where returns are routed.
- (41) IRM 3.11.23.17.12.1(5) - Updated liaison.
- (42) IRM 3.11.23.18.6(4) - Added Principal Operator Code guidance per Focus Group meeting.
- (43) IRM 3.11.23.22.1(2) - Updated information for consistency. (IPU 25U0287 issued 02-28-2025)
- (44) Exhibit 3.11.23-2 - Added column for TY 2026.
- (45) Exhibit 3.11.23-8 - Added CRN 475.
- (46) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
  - Removed consistency diamonds from subsections that are not consistent
  - Corrected spelling and grammatical errors
  - Corrected references, citations and links
  - Updated figures and exhibits
  - Updated dates throughout
  - Updated form titles

## **EFFECT ON OTHER DOCUMENTS**

IRM 3.11.23, dated November 18, 2024 (effective January 1, 2025) is superseded. The following IRM incorporates the following IRM Procedural Updates (IPUs): 25U0062 issued January 16, 2025, 25U0287 issued February 28, 2025 and 25U0300 issued March 4, 2025.

## **AUDIENCE**

Taxpayer Services Submission Processing Document Perfection Code and Edit employees, managers and management officials.

Scott Wallace  
Director, Submission Processing  
Taxpayer Services



3.11.23

Excise Tax Returns

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3.11.23.1  
(02-01-2024)  
**Program Scope and Objectives**

- (1) This section contains instructions for coding and editing excise tax returns processed on the business master file and the non-master file systems.
- (2) **Purpose:** The purpose of Document Perfection is to Code & Perfect (edit) documents.
- (3) **Audience:** These procedures apply to Taxpayer Services (TS) Submission Processing Code and Edit (C&E) employees but may also be used by others.
- (4) **Policy Owner:** Director, Submission Processing
- (5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
  - Accounts Management (AM)
  - Chief Counsel
  - Electronic Products and Services Support (EPSS)
  - Information Technology (IT) Programmers
  - Small Business/Self-Employed (SB/SE)
  - Submission Processing (SP)
  - Taxpayer Advocate Service (TAS)

3.11.23.1.1  
(01-01-2018)  
**Background**

- (1) The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input through the Integrated Submission and Remittance Processing System (ISRP). In addition, Document Perfection forwards any other documents or attachments not related to the processing of the returns to the function responsible for handling them. It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable section.

3.11.23.1.2  
(01-01-2018)  
**Authority**

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury Regulations:
  - IRC 6201(a)
  - IRC 6213(b)

3.11.23.1.3  
(01-01-2025)  
**Roles and Responsibilities**

- (1) The Director monitors operational performance for the Submission Processing Campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The Team Manager/Lead monitors performance monitoring and ensures employees have the tools necessary to perform their duties.
- (4) The Team Employees follows the instructions contained in the IRM and maintain updated IRM procedures.

3.11.23.1.4  
(01-01-2018)  
**Program Management and Review**

- (1) **Program Goals**
  - **Code and Edit:** Ensure documents are code and edit ready for transcription.

- **Error Resolution:** Enter corrections on the paper Error Registers for any errors falling out through Service Center Replacement System (SCRS) in Error Resolution.
- (2) **Program Reports:** The Batch Block Tracking System (BBTS) captures and stores a vast amount of data, which can be used in performance monitoring and production projections. System control reports are on the Control-D WebAccess (CTDWA) and a general listing of the reports are located in IRM 3.12.38, Error Resolution, BMF General Instructions.
- (3) **Program Effectiveness:** The program goals are measured by using the following tools:
- Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (4) **Annual Review:** The processes outlined in this IRM must be reviewed annually to ensure accuracy and promote consistent tax administration.

3.11.23.1.5  
(01-01-2018)

#### Program Controls

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.11.23.1.6  
(01-01-2025)

#### Terms and Acronyms

- (1) An acronym is a word formed from the initial letter or letters of each of the successive parts or major parts of a compound term such as IDRS for Integrated Data Retrieval System.
- (2) Acronyms used in this IRM will be identified and explained in each subsection. After the acronym is identified and explained then only the acronym will be used throughout the rest of the subsection. Some acronyms are used universally throughout the IRS and identifying and explaining these in multiple subsections would be unnecessary. Some examples of these universal acronyms are IRM, IRC, and IDRS.
- (3) The following is a list of acronyms used throughout this IRM:
- Accounts Management (AM)
  - Business Master File (BMF)
  - Code and Edit (C&E)
  - Computer Condition Code (CCC)
  - Criminal Investigation (CI)
  - Correspondence Imaging Inventory (CII)
  - Document Locator Number (DLN)
  - Error Resolution System (ERS)
  - Identification or Identity (ID)
  - Integrated Data Retrieval System (IDRS)
  - Integrated Submission and Remittance Processing (ISRP)
  - Internal Revenue Code (IRC)
  - Modernized e-File (MeF)
  - Master File Tax (MFT)
  - Month Month Day Day Year Year Year Year (MM-DD-YYYY)
  - Ogden Submission Processing Campus and/or Ogden Submission Processing Center (OSPC)
  - Receipt and Control (R&C)
  - Small Business/Self-Employed (SB/SE or SBSE)

- Submission Processing (SP)
- Taxpayer Advocate Service (TAS)
- Tax Return Print (TRPRT)
- Taxpayer Services (TS)

**Note:** April 2024, Wage and Investment (W&I) changed to Taxpayer Services.

- Transaction Code (TC)
- Zone Improvement Plan (ZIP)

**Note:** The above list is just a sampling of acronyms and terms used throughout this IRM and is not intended to be all inclusive.

3.11.23.1.7  
(02-28-2025)

#### Related Resources

- (1) The following is a list of some of the resources available to help in performing the work as outlined in this IRM:

Resource	Link/Title
Excise Tax e-File and Compliance (ETEC)	N/A
Integrated Automation Technologies (IAT)	<i>Integrated Automation Technologies (IAT)</i>
Integrated Data Retrieval System (IDRS)	N/A
Instructor's Corner for Submission Processing	<i>Instructor's Corner for Submission Processing</i>
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program (SERP)</i>

3.11.23.2  
(01-01-2026)

#### General Information

- (1) This subsection contains procedures for the coding and editing of certain Excise Tax Returns.
- (2) The returns to be processed based on the instructions in this chapter are:
- Form 11-C, Occupational Tax and Registration Return for Wagering
  - Form 720, Quarterly Federal Excise Tax Return
  - Form 730, Monthly Tax Return for Wagers
  - Form 2290, Heavy Highway Vehicle Use Tax Return, and Form 2290(SP), Declaración del Impuesto sobre el Uso de Vehículos Pesados en las Carreteras, (Heavy Highway Vehicle Use Tax Return (Spanish Version))
- (3) Block Control Document - Each block of documents processed under the ISRP system is required to have a Block Control Document attached for control and identification purposes.
- (4) If blocks, or unblocked documents which should have been blocked, are received without a Block Control Document, return the block to the originating area (through Accounting) for correction. These returns can be identified by the Remittance Processing System (RPS) imprinted Document Locator Numbers

(DLN) and are considered non-remittance returns since the payments have been posted to the Business Master File (BMF) to provide "Fact of Filing". The Block Control Documents are:

- (5) Form 813, Document Register - Used with remittance documents.
- (6) Form 1332, Block and Selection Record - Used for non-remittance documents.
  - a. If a numbered remittance document(s) is in a numbered non-remittance block controlled by Form 1332, the document must be "U" coded (Action Code 611 on Form 720) and must be reblocked for account maintenance.
  - b. If every document in a non-remittance block has a remittance attached, return the block to Receipt and Control for reblocking.
- (7) Form 3893, Re-Entry Document Control - Used for reinput control of a document under its original DLN.
  - a. If a single document is being reinput, the Form 3893 will be attached to the face of the document.
  - b. If more than one document from the same original block is being reinput, the Form 3893 will be attached to the first document in the reinput block. See Figure 3.11.23-1, Form 730 and Form 3893, Re-Entry Document Control.

<b>0041319311700-6</b>															
<b>Form 730</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service	<b>Monthly Tax Return for Wagers</b> (Section 4401 of the Internal Revenue Code) <b>2605</b> ▶ Go to <a href="http://www.irs.gov/Form730">www.irs.gov/Form730</a> for the latest information.														
OMB No. 1545-0235 <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">For IRS Use Only</th> </tr> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table>		For IRS Use Only		T		FF		FD		FP		I		T	
For IRS Use Only															
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<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">         Enter your name, address, employer identification number, and month and year of return.          Name: <b>Frank Garter</b>          Number, street, and room or suite no.: <b>119 Gila Dr.</b>          City or town, state or province, country, and ZIP or foreign postal code: <b>Houston TX 77013</b> </div> <div style="width: 45%;">         Month and year: <b>May/2026</b>          Employer identification number: <b>00-9924005</b>  <b>00-9924003</b> </div> </div>															
Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change															

<b>Re-Entry Document Control</b>	<b>File Type</b> <input type="checkbox"/> IMF <input checked="" type="checkbox"/> BMF <input type="checkbox"/> Other: _____	1. Alpha/Numeric block control no. <b>ABC</b>	2. Document locator number <b>0041319311700-6</b>	3. Batch number <b>0320</b>	4. Document count <b>1</b>	5. Credit amount	6. Debit amount		
7. Transaction code <b>610</b>	8. Transaction date	9. Header MFT code	10. Secondary amount	11. Re-entry source code (check one) <input type="checkbox"/> R – Reprocessable: Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19. <input checked="" type="checkbox"/> N – Reininput of Unpostable Document: Has not posted to MF; open on SCCF. Check applicable box in Block 18. Check applicable box in Block 19. <input type="checkbox"/> 4 – SC reininput: Has not posted to MF; open on SCCF. Check applicable box in Block 18.				12. DLN year digit <b>6</b>	13. RPS return; payment has posted to same account with matching DLN <input type="checkbox"/>
14. Remarks <b>Input to 00-9924003</b>						15. Process as: <input checked="" type="checkbox"/> Remittance (Enter the amount in Item 5 or 6) <input type="checkbox"/> Non-Remittance (Items 5, 6, and 10 are normally blank)		16. Serial number <b>00</b>	
17. Prepared by <b>0051102345</b>		Telephone ext. <b>1234</b>	Date <b>8-21-26</b>	18. Reininput document <input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input type="checkbox"/> Other: _____		19. Reprocessable document (must be non-remittance) <input checked="" type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input type="checkbox"/> Corrected to original return <input type="checkbox"/> Other: _____			
Form <b>3893</b> (Rev. 1-89)			Catalog Number 22525M		Department of the Treasury—Internal Revenue Service				

▶ Don't staple or attach this voucher to your payment.				
1 Enter your employer identification number.  3 Enter year and month as shown on Form 730. Y Y Y Y M M Send Form 730, this voucher, and payment to: <b>Department of the Treasury</b> <b>Internal Revenue Service</b> <b>Ogden, UT 84201-0100</b>	2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury" <table style="width: 100%;"> <tr> <td style="width: 70%;"></td> <td style="width: 15%; text-align: center;">Dollars</td> <td style="width: 15%; text-align: center;">Cents</td> </tr> </table> 4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.		Dollars	Cents
	Dollars	Cents		

Figure 3.11.23-1 Form 730 and Form 3893, Re-Entry Document Control

(8) Form 13596, Reprocessing Returns - Used to resubmit incorrectly processed returns.

3.11.23.2.1  
(01-01-2018)

**General Instructions**

- (1) This IRM cannot address every possibility that may arise while perfecting returns or documents. Taxpayer intent must be taken into consideration. In some cases, it may be necessary to refer the issue to your subject matter expert (SME), lead and/or manager to determine the proper corrective action.
- (2) The purpose of Code and Edit is to code and edit (perfect) returns and other documents to make them processable for transcription. This is necessary to input these items to the Integrated Submission and Remittance Processing (ISRP) system.
- (3) Another purpose is to ensure that necessary action is taken on all attachments to the return, including preparation of other documents and initiating taxpayer correspondence when necessary to perfect the return.
- (4) It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable section. The computer and/or Error Correction (Resolution) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections of this section.

3.11.23.2.2  
(02-01-2024)

◆ **Business Master File Consistency** ◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit (C&E) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.
- (4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.11.23.2.3  
(04-29-2024)

◆ **IRM Deviation Procedures** ◆

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.11.23.2.4  
(01-01-2018)

**General Guidelines**

- (1) General instructions are provided to eliminate the repetition of the same instructions for the specific return. If there is a conflict between the general instructions and the specific instructions, the specific instructions will prevail.

3.11.23.2.5  
(01-01-2026)

◆ **Taxpayer Advocate Service - (TAS)** ◆

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.



- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of **same day resolution** is within 24 hours. The following two situations meet the definition of "same day resolution":
  - The issue can be resolved within 24 hours.
  - The IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.11.23.2.5.1  
(01-01-2026)  
◆ **TAS Service Level Agreements** ◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are located at *TAS Service Level Agreements*.

3.11.23.2.6  
(01-01-2024)  
◆ **Business Master File (BMF) Identity (ID) Theft** ◆

- (1) BMF Identity (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft", give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.11.23.2.7  
(01-01-2018)  
◆ **Foreign Currency** ◆

- (1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter to resubmit in U.S. currency.

3.11.23.2.8  
(01-01-2023)

### Frivolous Arguments

- (1) A frivolous argument is used to illegally avoid or reduce tax liabilities by expressing dissatisfaction with the substance, form or administration of the tax laws. Recognized frivolous arguments made by businesses include, but are not limited to, the examples in IRM 25.25.10, Frivolous Return Program (FRP), shown in Exhibit 3.11.23-10, Frivolous Return Criteria.
- (2) Review the return to determine whether it appears to be a frivolous return.

If	Then
The return meets any of the conditions shown in Exhibit 3.11.23-10, Frivolous Return Criteria. <b>Exception:</b> If the return shows Action Code 331 and has a Form 4227 attached with the remarks, "Refer to Exam FRP for audit after processing", continue to next procedure.	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
Examination has selected the return as frivolous, (e.g., shown by an Action Code 331), a CCC "X" and a Form 4227 with the remarks, "Refer to Exam FRP for audit after processing", but sends the return for processing	Continue processing the return using procedures in this IRM. However, do not circle or void the Action Code or CCC "X" indicating a frivolous return.

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:
  - Returns that have only zeros, blanks, or no entries.
  - Returns showing "None", "Not Liable", etc.

3.11.23.2.9  
(01-01-2026)

### Centralized Authorization File and Power of Attorney

- (1) Editing the Centralized Authorization File (CAF) code is no longer required.
- (2) The Centralized Authorization File (CAF) contains the type of authorization that taxpayers give to representatives about the taxpayer's accounts. Representatives may submit Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization (TIA).

If	Then
Form 2848 or Form 8821 is attached,	<ol style="list-style-type: none"> <li>1. Detach Form 2848 or Form 8821 from the return.</li> <li>2. Edit taxpayer name and Employer Identification Number (EIN) on Form 2848 or Form 8821, if missing.</li> <li>3. Edit received date &amp; action trail on Form 2848 or Form 8821.</li> <li>4. Route Form 2848 or Form 8821 to Mail Stop 6737.</li> <li>5. Edit action trail on tax return.</li> </ol>

If	Then
A "General Power of Attorney" or a "Durable Power of Attorney" or "Tax Information Authorization" is submitted on any document other than Form 2848 or Form 8821,	<ol style="list-style-type: none"> <li>1. Take no action.</li> <li>2. Leave the Power of Attorney or Tax Information Authorization attached to the return.</li> <li>3. Do not route to the CAF function.</li> </ol>

3.11.23.2.10  
(01-01-2026)  
**Statute Returns**

- (1) Any return with a Received Date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Statute returns must be routed to the Statute Control daily or more often if needed.
- (3) If any of the conditions listed below are present, **don't** route to Statute Control for clearance. Instead, edit CCC "W" and continue processing.
  - Dummy returns prepared by Centralized Specialty Tax Operation (CSTO).
  - Compliance IRC 6020(b) returns.
  - Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE EP Exam.
  - Returns with "TC 59X" or "ICS" notated on the face of the return.
  - Returns showing "substitute for returns prepared by Examination (SFR)" in top margin of the return.
  - Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
  - Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control for clearance. Edit CCC "W" if the return needs processing. See IRM 3.11.23.7, Routing Guide for Attachments, for more information.
  - CP 259, Master File Generated 1st TDI Notice
  - CP 959, Master File Generated 1st TDI Notice (Spanish version)
  - CP 518, Final Notice - Return Delinquency
  - Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed
  - Letter 282C, Return Not Received: Copy Requested/Received
  - Letter 2255C, Delinquent Return (Forms 720, 1041, 1065, 1120)
  - Letter 2284C, Delinquent Return (Form 940, 941, 942, 943)
- (5) If a return has a Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped "Cleared by Statute", give it to the lead. The lead contacts the TAS employee listed on the OAR for rejection of the return and sends it back to TAS for clearance by the Statute Control.

## 3.11 Returns and Documents Analysis

**Note:** If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to Statute Control for clearance.

(6) Statute returns are unprocessable until they are cleared by Statute Control.

If	Then
The return is numbered	<ol style="list-style-type: none"> <li>1. Edit Action Code 310, or CCC "U", on the return.</li> <li>2. Attach Form 4227, Intra SC Reject or Routing Slip, and check the box for Statute Control.</li> <li>3. Leave the return in the batch and continue processing.</li> </ol>
The return is unnumbered	<ol style="list-style-type: none"> <li>1. Do not continue processing.</li> <li>2. Pull the return from the batch.</li> <li>3. Attach Form 4227 and check the box for Statute Control.</li> </ol>

**Note:** CCC "U" is only valid for Form 11-C and Form 730.

(7) Edit CCC "W" if the Statute Control stamps or shows clearance on the front of the return.

(8) Follow the chart below to determine if CCC "W" is needed.

If	And	Then
The return received date is two years and nine months or more after the Return Due Date	The return is stamped, "No Statute issue", "Statute N/A", or a similar statement indicating there is no statute issue,	Edit CCC W
The return received date is less than two years and nine months from the Return Due Date	The return is stamped, "No Statute issue", "Statute N/A", or a similar statement indicating there is no statute issue,	Do not edit CCC W

3.11.23.2.11  
(01-01-2026)

### ◆ Amended Returns ◆

- (1) An amended return may be identified by such words as "Amended", "Supplemental" (except Form 11-C), "Additional", or any other positive indication that the taxpayer has filed previously. Filing a "Copy" of a return is not sufficient proof to label a return "Amended" unless accompanied by a positive statement from the taxpayer.
- (2) Form 720 (Amended) - Route Amended Form 720 to Centralized Specialty Tax Operation (CSTO) at the following address:  
Internal Revenue Service  
Stop 5701G  
7940 Kentucky Drive  
Florence, KY 41042

**Reminder:** If Form 720-X, Amended Quarterly Federal Excise Tax Return, is attached to Form 720, see IRM 3.11.23.16.8.5, Part III, Line 7 - Amount from Form 720-X.

- (3) Form 2290 has two check boxes for Amended Return and Vehicle Identification Number (VIN) Correction added under the entity area. If either or both of these two boxes are checked process the return as an Amended Return.

**Reminder:** If the Amended Return Check Box has been completed, but Form 2290 is being processed as an original return, circle out the Amended Return Check Box.

- (4) Examine the return for attachments.
- Do not separate any related attachments from the return that the taxpayer has submitted to explain the reason for the amended return, this information will be used by the Centralized Specialty Tax Operation (CSTO).
  - Detach any unrelated documents and route them to the correct function using Form 4227, Intra SC Reject or Routing Slip. Edit an action trail on the return.
- (5) Follow the instructions in the chart below when there is a sign of an amended return (Form 11-C, Form 730, and Form 2290).

If	Then
TC 59X or ICS was entered on the return by Compliance Services, and/or the return is stamped "Delinquent Original Cleared for Processing" by Statute Control.	Do not edit CCC "G". Process the return as an original.
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, is attached,	Do not edit CCC <b>G</b> . IRM 3.11.23.23, Re-Entry Document Procedures.
None of the above are present,	Edit CCC "G". No other codes may be used with CCC "G". <b>Exception:</b> CCCs, "W", "3" and/or ERS Action Codes may be used with CCC "G".

- (6) The following data must be present or edited on all amended returns (Form 11-C, Form 730, and Form 2290):
- Name Control. See IRM 3.11.23.10.3, Entity Perfection - Name Control.
  - Employer Identification Number (EIN). See IRM 3.11.23.10.2, Entity Perfection - Employer Identification Number.
  - Tax Period. See IRM 3.11.23.10.7, Entity Perfection of Tax Period.
  - CCC "G" and/or CCC "W" and/or "3". See Exception in last box of the table above.
  - Received Date. See IRM 3.11.23.11, Received Date.
  - Signature. See IRM 3.11.23.9, Signature.
  - Consent to Disclosure of Tax Information Indicator. See IRM 3.11.23.17.8.1, Form 2290 Consent to Disclosure of Tax Information Indicator.
  - Do **not** perfect the address on amended returns (CCC **G**).

**Note:** The elements listed in paragraph (6) above must be included on all amended returns.

If the taxpayer indicated the return is an amended return but did not complete an amended return checkbox, it is not necessary for the box to be checked.

(7) If a Form 2290 is filed because of the following, edit CCC "G":

- a. If the vehicle(s) is (are) later driven over the mileage limitation (e.g., 5,000/7,500) during the tax period, the vehicle is taxable for the entire tax period and the taxpayer must file Form 2290 by the end of the month following the month in which the mileage limitation is exceeded. This return must be "G" coded since a return was previously filed for the non-taxable status.
- b. If the taxpayer is filing a second Form 2290 just to correct the Vehicle Identification Number (VIN). Do not return Schedule 1.

**Note:** When the taxpayer has filed an amended Form 2290 and requests that the Schedule 1 be returned on an expedited basis (e.g., "as soon as possible", "ASAP", "need Schedule 1 to get tags", etc.), fax the amended Form 2290 with the Schedule 1 requested to the Centralized Specialty Tax Operation (CTSO) at (855) 386-5124. Notate on the cover sheet "Expedite Sch. 1". If a copy of the return was made for faxing, dispose of the copy as classified waste. Continue processing the originally filed amended return.

**Note:** Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.

3.11.23.2.12  
(01-01-2026)  
**Document Locator  
Number**

- (1) The document locator number (DLN) is the basic identification number assigned to each document processed in the ISRP System. This number is assigned when the document is blocked and brought under Accounting Control.
- (2) It will be used to locate the document as long as it (or a substitute document) remains in the files, unless it becomes the subject of subsequent action. See Figure 3.11.23-2, How to Determine DLN.

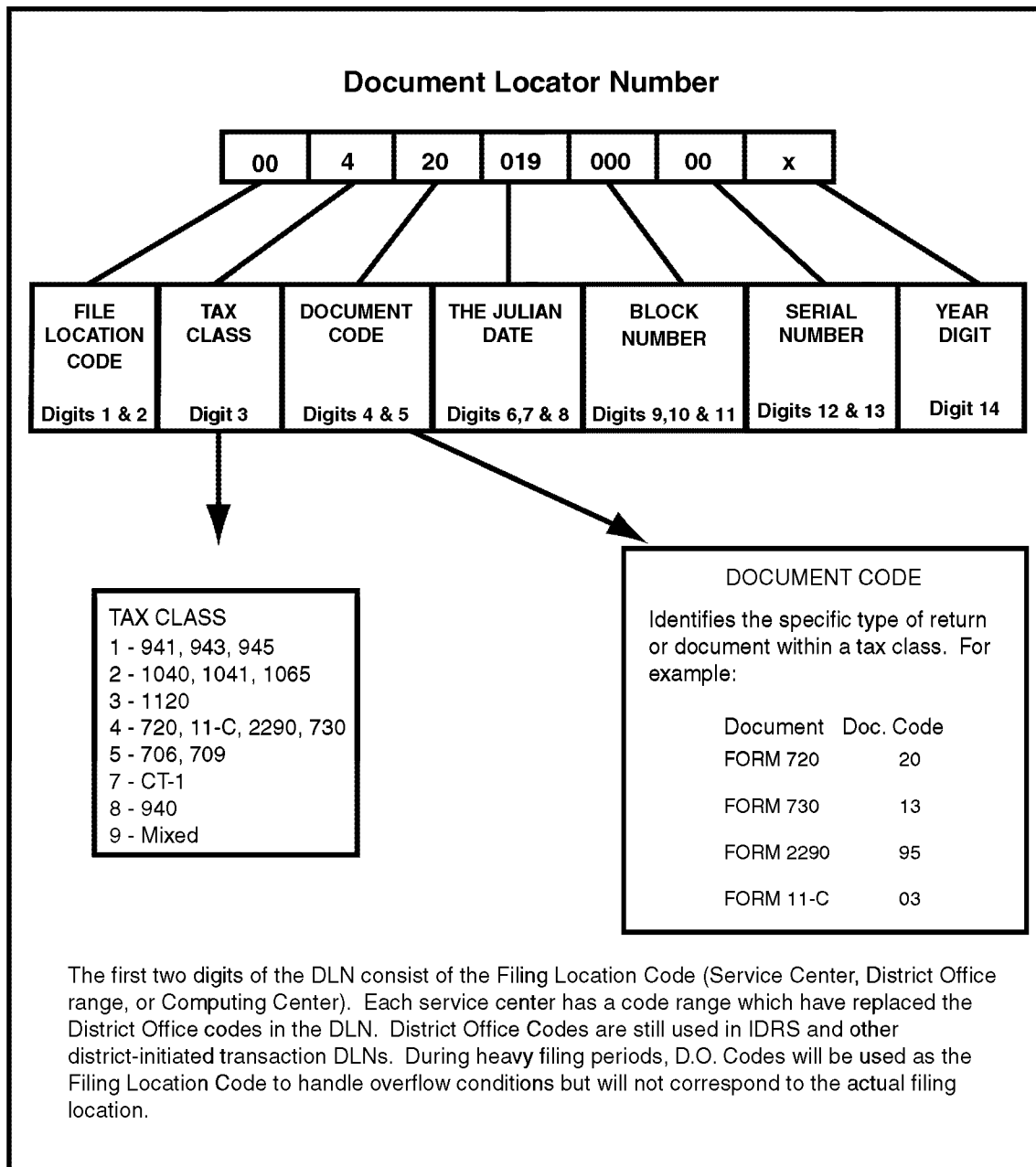


Figure 3.11.23-2 How to Determine DLN



The Parts of the DLN are as follows:	Description:
Part 1	<b>File Locator</b> - The location where the tax return was filed. <b>Example:</b> - 00 - (In the 1st and 2nd position of the DLN).
Part 2	<b>Tax Class</b> - Identifies the type of return or document. <b>Example:</b> - 4 - (In the 3rd position of the DLN). Tax Class 4 represents Excise Tax (Business Master File).
Part 3	<b>Document Code</b> - A specific type of return or document within a tax class. <b>Example:</b> - 20 - (In the 4th and 5th position) Doc Code 20 is for Form 720.
Part 4	<b>Julian Date</b> - The day of the year the return or document is numbered (001 through 365). <b>Example:</b> The Julian Date, - 019 - represents the Calendar Date of January 19 because it is the 19th day of the year (In the 6th, 7th, and 8th position of the DLN).
Part 5	<b>Block Number</b> - The block number specifically identifies each block of numbered documents. Example: <b>Example:</b> - 000 - (In the 9th, 10th, and 11th position of the DLN). This block, 000, shows the blocking series for non-remittance documents.
Part 6	<b>Serial Number</b> - The sequence of a document within a block. <b>Example:</b> - 00 - (In the 12th and 13th position of the DLN). This serial number, 00, shows it is the first document of the block.
Part 7	<b>Year</b> - The year the document is being processed. This digit is assigned later on in the processing cycle (14th position). <b>Example:</b> - 5 - A return filed in 2025 will have processing year digit "5". For Form 3893 and Form 13596, this is the year digit that the DLN was originally assigned.

- (3) On numbered blocks, compare the first return in the block to Form 813, Document Register, or Form 1332, Block and Selection Record.
- If the documents have not been blocked, all documents in a block or a batch must be of the same type. The type of document is determined by a specific Tax Class and Document Code.
  - The first eleven digits of the DLN of each document in a block must be the same as the corresponding digits stamped on the face of the Form 813 or Form 1332.

**Note:** If there is a difference, give the block to the supervisor to reassociate the documents with the correct block control document.



- c. It is necessary to check only the DLN of the first document in a block to make the above comparisons of DLNs. A document may have two different DLNs stamped on it because of reblocking. If this happens, circle the Incorrect DLN. The correct DLN can be determined from Form 813, or Form 1332.

3.11.23.2.13  
(01-01-2016)  
**Blocking Returns and Documents**

- (1) All returns and documents to be input to the ISRP System are assembled into blocks of 100 documents or less before being numbered. A separate control is put on each block.
- (2) A document must not be taken out of a numbered block during the code and edit process. However, a document can be withdrawn from a batch before it is numbered. A document may be taken out of a batch when the return is unprocessable because of reasons specified in IRM 3.11.23.8, Unprocessable Returns.

3.11.23.2.14  
(01-01-2016)  
**Document Count**

- (1) The total number of returns in a numbered block is usually shown on the Form 813, Document Register, or Form 1332, Block and Selection Record, by a circled number for a partial block or blank for a full block of 100. If the block is a partial and the number is not shown then take the following actions:
  - a. Form 813 - circle one number higher than the last sequence number on the form
  - b. Form 1332 - circle one number higher than the last DLN in the block

**Note:** Do not circle the total number of documents for an unnumbered block.

3.11.23.3  
(01-01-2026)  
**Edit Marks**

- (1) Edit marks are edited on the return for transcription to the Automatic Data Processing (ADP) System through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Do not obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or to perfect for legibility. If Remittance Processing System (RPS) or the Lockbox function has edited data that is obviously incorrect, circle the incorrect information and re-edit correctly.

**Exception:** Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.23.8.3.3, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.23.23, Re-Entry Document Procedures.
- (6) For a description of specific edit marks, see the table below:

Edit Mark:	Description:
"X"	The "X" is used to delete tax data or to show that an item is not to be transcribed. For example, if deleting an original taxpayer entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X".
"/"	A "/" indicates do not transcribe a form or schedule.
"//"	The "//" is used in the entity area to identify the beginning and ending of a foreign country code. For example, "/EI/" is edited for "Ireland" or "/GM/" is edited for "Germany".
"c/o" or "%"	Indicates an "in-care-of" name for transcription.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. <b>Note:</b> Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates that an entry was manually math verified and is correct.
Bracket/Parenthesis	Indicates a negative numerical amount. <b>Note:</b> Code and Edit (C&E) is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly indicates a negative amount with brackets "(" or a "-" sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents if no distinction has been made by the taxpayer.
Zero, Dash, None, N/A, etc.,	"Zero", "dash", "none", N/A, etc., are valid entries except when specific instructions require editing of an entry. <b>Exception:</b> Form 720 - See IRM 3.11.23.16.8, Form 720, Part III, Line 3 - Total Tax.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.23.4  
(01-01-2016)  
**Transcription Lines**

- (1) Transcription lines (T-lines) are located on various IRS forms and schedules. T-line entries must be entered by the tax examiner when amounts are available (if not already entered by the taxpayer/tax preparer), but amounts do not need to be computed unless otherwise instructed.
- (2) Attachments must be used to perfect T-lines. T-line entries will be picked up by the ISRP. T-lines for specific forms and schedules are explained in this manual. When necessary to compute T-lines, use tax form and instructions unless otherwise instructed.
- (3) If an entry on a T-line must be supported by another form or schedule, and an attachment is present with the necessary information, a “dummy” form or schedule may be prepared by entering the T-line data to a blank form or schedule.

3.11.23.5  
(01-01-2026)  
◆ **Action Codes** ◆

- (1) Action Codes are used to indicate whether correspondence, research, or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory. See Exhibit 3.11.23-9, Action Codes.
- (2) When necessary, assign a three-digit Action Code.
- (3) Edit the Action Code in the bottom left margin of the return. See Figure 3.11.23-3, Form 720 and Placement of Action Code.

**Form 720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**

See the instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
**Alder Telephone Service**  
 Number, street, and room or suite no.  
 (If you have a P.O. box, see the instructions.)  
**3512 Cypress Ln**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Kansas City KS 66110**

Quarter ending  
**Sept 26**  
 Employer identification number  
**00-7865213**

**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
62	(a) Gasoline, tax on removal at terminal rack	.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		

**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 \_\_\_\_\_

Type or print name below signature \_\_\_\_\_ Telephone number \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Form **720** (Rev. 6-2025)

**225**

Figure 3.11.23-3 Form 720 and Placement of Action Code

**Note:** Action codes are valid on the Form 720 and Form 2290 series. Form 11-C and Form 730 are still processed through a manual correction system. Use Computer Condition Code "U" on these returns when action such as correspondence is needed.

(4) Assign Action Codes in the following priority order:

1. Action Code 310 (Statute Control)
2. Action Code 320 (Entity Control)
3. Action Code 4XX
4. Action Code 6XX
5. Action Code 3XX
6. Action Code 2XX (Correspondence)

**Exception:** Use Action Codes 211, 215, 225, or 226 before Action Codes 341 and 480 to ensure the return is complete before a manual refund is issued or the document being placed in early-filed suspense.

(5) Use the following table if more than one Action Code is needed:

If	Then
Action Codes include 211, 215, 225 or 226 and Action Code 341,	<ol style="list-style-type: none"> <li>1. Edit the Action Code 211, 215, 225 or 226.</li> <li>2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>
Action Codes have the same priority,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the shorter suspense period.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> <li>3. See Exhibit 3.11.23-9, Action Codes, for suspense periods.</li> </ol>
Action Codes have different priorities,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the higher priority. <b>Exception:</b> Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>

- (6) Edit the following Action Codes when a return cannot be perfected from the information present:

Action Code:	Description:
211 - "First Correspondence" (Missing Information and/or Signature (Refund Returns) or 215 - "First International Correspondence" Missing Information and/or Signature (Refund Returns)	<ul style="list-style-type: none"> <li>Return is illegible, incomplete or contradictory and therefore unprocessable.</li> <li>Unsigned returns</li> <li>The taxpayer notates on the return or attachment that they are reporting tax for more than one Tax Period or for more than one type of tax</li> </ul>
225 - Correspondence (Signature Only- Balance Due/Zero Balance/Credit Elect Returns)	<ul style="list-style-type: none"> <li>Unsigned return (only issue for correspondence)</li> </ul>
226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	<ul style="list-style-type: none"> <li>Unsigned return (only issue for correspondence)</li> </ul>
430 - Notice 2020-48 or Notice 2020-55	<ul style="list-style-type: none"> <li>Any Forms 720 that have "Notice 2020-48" or "Notice 2020-55" written in the top-center margin of the return will be edited with AC 430 in the bottom-left margin.</li> </ul>
450 - Tax Period Is Different Than Lockbox	<ul style="list-style-type: none"> <li>When tax period differs from Lockbox tax period</li> </ul>
480 - Early Filed Suspense	<ul style="list-style-type: none"> <li>The return is an early filed current year return</li> </ul>
610 - Renumbered Non-Remittance or 611 - Renumbered with Remittance	<ul style="list-style-type: none"> <li>A return is mis-blocked (e.g., Form 720 found in a Form 2290 batch of work)</li> </ul>
640 - Void	<ul style="list-style-type: none"> <li>To delete the assigned DLN on the return (e.g., Re-Entry Returns)</li> </ul>
650 - International	<ul style="list-style-type: none"> <li>Excise International return</li> </ul> <p><b>Note:</b> An Army Post Office/Diplomatic Post Office/Fleet Post Office (APO/DPO/FPO) address is not considered foreign.</p>

(7) Continue perfecting the return after editing the Action Codes.

(8) Valid Action Codes are listed below:

Action Code	Description	Workday Suspense Period
211	<b>First Correspondence (Missing Information and/or Signature (Refund Returns))</b>	40
212	Second Correspondence	25

Action Code	Description	Workday Suspense Period
211	<b>First Correspondence (Missing Information and/or Signature (Refund Returns))</b>	40
215	First International Correspondence (Missing Information and/or Signature (Refund Returns))	45
216	Second International Correspondence	45
225	Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40
226	International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense A	5
440	Management Suspense C	15
450	Management Suspense D	20
480	Early Filed Suspense	150
610	Renumber Non-remit	0

Action Code	Description	Workday Suspense Period
211	First Correspondence (Missing Information and/or Signature (Refund Returns))	40
611	Renumber Remit	0
640	Void	0
650	International	0

- (9) For more information and applicable Action Codes, see IRM 3.12.38.3.4, Error Resolution System (ERS) Action Codes, and the exhibit in IRM 3.12.38-1, Action Codes.

3.11.23.6  
(01-01-2026)

**Refund Returns (45-Day Jeopardy and High Dollar Refunds)**

- (1) Document Perfection identifies refunds and initiates requests for manual refunds.

**Note:** Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
A refund return is batched in a non-refund batch,	<ol style="list-style-type: none"> <li>1. Pull the return from the non-refund batch and merge into a refund batch using local procedures.</li> <li>2. Code and edit the return as completely as possible.</li> </ol> <p><b>Note:</b> Follow the instructions below when the processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later) <b>OR</b></p> <p><b>Note:</b> "Refund" in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>

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If	Then
<p>The processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later) and the refund</p>	<ul style="list-style-type: none"> <li>• Unnumbered Returns: <ol style="list-style-type: none"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341 or CCC "U" (whichever is applicable).</li> </ol> <p><b>Note:</b> For returns with CCC "U", attach Form 4227 and check the "Reject Correction" box.</p> <ol style="list-style-type: none"> <li>4. Give the return to the manager for expedite processing.</li> </ol> </li> <li>• Numbered Returns: <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341 (or CCC "U" as applicable) and leave in batch.</li> </ol> <p><b>Note:</b> For returns with CCC "U", attach Form 4227 and check the "Reject Correction" box.</p> </li> </ul>
<p><b>Note:</b> Refund in this instruction means only the amount requested to be refunded to the taxpayer, not over-payments transferred to other periods.</p>	<ul style="list-style-type: none"> <li>• Unnumbered Returns: <ol style="list-style-type: none"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341 or CCC "U" (whichever is applicable).</li> </ol> <p><b>Note:</b> For returns with CCC "U", attach Form 4227 and check the "Reject Correction" box.</p> <ol style="list-style-type: none"> <li>4. Give the return to the manager for expedite processing.</li> </ol> </li> <li>• Numbered Returns: <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341 (or CCC "U" as applicable) and leave in batch.</li> </ol> <p><b>Note:</b> For returns with CCC "U", attach Form 4227 and check the "Reject Correction" box.</p> </li> </ul>

**Note:** CCC "U" is only valid for Form 11-C and Form 730.

3.11.23.7  
(01-01-2025)

**Routing Guide for  
Attachments**

- (1) Review all attachments to the return before the return can be considered processable.

**Note:** If there is an indication the document has already been to Centralized Specialty Tax Operation (CSTO) (e.g., date stamp from Centralized Specialty Tax Operation, etc.), continue processing.

- a. Only detach attachments when specifically instructed.

**Note:** Consider a return or document an “original” if it has an original signature or was stamped “Process as Original”.

- b. Edit Action Trail(s) (e.g., “2848 DETACHED”) in the lower left corner going vertically up the side of the return.
- c. Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec’d MM/DD/YY) in the lower left margin of the detached document before routing.

- (2) Follow the general guidelines below written for each attachment:

**Note:** These instructions pertain to all excise tax form types unless otherwise noted in parenthesis ().

Document:	Detach:	Action:
CP 161 for excise tax return issues (e.g., Form 720, Form 2290, Form 730 and Form 11-C),	Yes	Route to the Centralized Specialized Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042
CP 259 and CP 259 A through H <b>Note:</b> Do not route to Statute Control for clearance.	Yes	Route to Ogden Submission Processing Center (OSPC) at: OSPC EO Entity Mail Stop 6273.
CP 504/504B	No	1. Pull CP 504/504B to the front. 2. Route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042

Document:	Detach:	Action:
CP 518 <b>Note:</b> Do not route to Statute Control for clearance.	No	<p>Correspondence is attached or taxpayer's response indicates any of the following:</p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return</li> <li>• Only page one of the return is attached</li> <li>• EIN on notice does not match EIN on return</li> <li>• Return requested on notice not the same as return submitted</li> <li>• Taxpayer asking question(s) or requesting the IRS take action(s) on their account</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete</li> </ul> <p>Route to the Centralized Specialty Tax Operation (CSTO) at the following address:            Internal Revenue Service            Stop 5701G            7940 Kentucky Drive            Florence, KY 41042</p> <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "TC 599" is notated:</p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>

Document:	Detach:	Action:
<p>Letters 112C, 282C, 2255C or 2284C</p> <p><b>Note:</b> Do not route to Statute Control for clearance.</p>	No	<ol style="list-style-type: none"> <li>1. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?).</li> <li>2. Route letters initiated by Centralized Specialty Tax Operation to Accounts Maintenance Research (AMRH): Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> <li>3. Route letters initiated by Collections as follows: <ol style="list-style-type: none"> <li>a. <b>If</b> correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on letter does not match EIN on return.</li> <li>• Return requested on letter not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting the IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> </li> </ol> <p>Route to Centralized Specialty Tax Operation (CSTO): Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</p> <li>b. <b>If</b> none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: <b>Then</b> move the letter to the back of the return and continue processing.</li> </li></ol>
<p>Includes tax liability for Multiple Tax Periods or types of tax</p> <p><b>Note:</b> Always correspond for a breakdown and Schedule 1 for Form 2290, Heavy Highway Vehicle Use Tax Return.</p>	No	<ul style="list-style-type: none"> <li>• Numbered returns route to Rejects</li> <li>• Unnumbered returns prepare a dummy return, if possible; otherwise correspond</li> </ul>
Letter 1382C, Penalty Removal Request Incomplete	N/A	<ul style="list-style-type: none"> <li>• Make copy of request letter and first page of return.</li> <li>• Attach Letter 1382C request and give to lead</li> </ul>
Other Tax Returns (original signature)	Yes	<ol style="list-style-type: none"> <li>1. Edit received date to the detached return.</li> <li>2. Route to correct function unless specifically directed otherwise.</li> </ol>

Document:	Detach:	Action:
Petitions in opposition of tax law provisions	Yes	Route to: IRS  Washington, DC 20224
State Tax Returns, original or copy with original signature	Yes	Route to Receipt and Control
Statement establishing Reasonable Cause for delinquent filing	No	1. Send Letter 1382C. 2. Continue editing the return.
Remittance found	No	Immediately hand carry return and remittance to supervisor
Request for Acknowledgement	No	No action required
Request for information or inquiries	Yes	1. Photocopy the attachment if it contains any data necessary to continue processing the return. 2. Attach the copy to the return. 3. Route original attachment to the proper office for necessary action.
Request for Adjustment to another document	Yes	1. Route to the correct function. Attachment must contain Name, Address, EIN, and Received Date. 2. Enter if missing.  <b>Note:</b> If the request is for an adjustment to an excise tax account route to the Centralized Specialty Tax Operation (CSTO) at: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042

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Document:	Detach:	Action:
Request for money transfer	Yes	<p>If the taxpayer notates transfer of money to the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Prepare Form 3465, Adjustment Request.</li> <li>2. Indicate in the Routing box "Rejects".</li> <li>3. Notate "See attached money transfer request" in the Remarks box.</li> <li>4. Edit Action Code 450 to route the request to Rejects.</li> </ol> <p>If the taxpayer notates transfer of money FROM the return you are working:</p> <ol style="list-style-type: none"> <li>1. Edit CCC "X" to freeze overpayment.</li> <li>2. Prepare Form 3465.</li> <li>3. Notate the requested action in the Remarks box.</li> <li>4. Attach Form 3465 to the request and route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> <li>5. Continue editing the return.</li> </ol>
Request for current year forms or schedules	No	<ol style="list-style-type: none"> <li>1. Prepare Form 4190, Order Blank for Tax Forms and Publications.</li> <li>2. Forward to the Forms Distribution Center for processing.</li> </ol> <p><b>Note:</b> Form 4190 is generally used for IMF requests. Enter all BMF requests for forms and/or schedules in the "WRITE-IN" portions of the form.</p>
Request for prior year forms or schedules	No	<ol style="list-style-type: none"> <li>1. Prepare Form 6112, Prior Year Tax Forms Order.</li> <li>2. Forward to Forms Distribution Center for Processing.</li> </ol> <p><b>Note:</b> Form 6112 is generally used for IMF requests. Enter all BMF requests for forms and/or schedules in the "WRITE-IN" portions of the form.</p>
Form 637	Yes	Route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G Team 104 7940 Kentucky Drive Florence, KY 41042
Form 720 Amended	Yes	Route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042

Document:	Detach:	Action:
Form 720-X		See IRM 3.11.23.16.8.5, Part III, Line 7 - Amount from Form 720-X.
Form 843	Yes	Route to the Centralized Specialty Tax Operation (CSTO) unless it is used to support Line 4 on the Form 720. Use the following address for routing to the Centralized Specialty Tax Operation: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042
Form 895, Notice of Statute Expiration	No	See IRM 3.11.23.25, Prompt, Quick and Jeopardy Assessments.
Schedule A (Form 720)	No	Leave attached to the return
Schedule C (Form 720)	No	Leave attached to the return
Loose Schedule 1 (Form 2290) including undeliverables	N/A	Route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042
Letter 3670	Yes	Route to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G Team 108 7940 Kentucky Drive Florence, KY 41042
First Taxpayer's Report (Form 720)	Yes (original only see NOTE)	Route to: Internal Revenue Service Stop 5701G Team 107 7940 Kentucky Drive Florence, KY 41042  <b>Note:</b> Copies of First Taxpayer's Report will not be detached, if there is evidence that the original has been sent to Centralized Specialty Tax Operation (CSTO). Examples of evidence would be things, such as, remarks edited to the margin of return, taxpayer note that original had been sent to Centralized Specialty Tax Operation, etc.
Form 2644, Recommendation for Jeopardy/Termination Assessment	No	See IRM 3.11.23.25, Prompt, Quick and Jeopardy Assessments.
Form 2848 Power of Attorney and Declaration of Representative	Yes	Route to Mail Stop 6737 CAF Function

Document:	Detach:	Action:
Form 2859, Request for Quick or Prompt Assessment	No	See IRM 3.11.23.25, Prompt, Quick and Jeopardy Assessments.
Form 3198, Special Handling Notice for Examination Case Processing	No	See IRM 3.11.23.25, Prompt, Quick and Jeopardy Assessments and IRM 3.11.23.12.4, Reasonable Cause for Failing to Make Timely Deposits.
Form 3210	Yes	Provide Form 3210, Document Transmittal, to the lead for processing and filing as proper. <b>Reminder:</b> When Form 3210 is attached with multiple EINs, look through the pack for all the forms included on the Form 3210 list. Check off the ones received before giving to the lead.
Form 3244 (Form 720)	No	Leave attached
Form 3753	No	See IRM 3.11.23.12.6, CCC "O" - Module Freeze
Form 5403, Appeals Closing Record	No	See IRM 3.11.23.25, Prompt, Quick and Jeopardy Assessments.
Form 5792	No	See IRM 3.11.23.12.6, CCC "O" - Module Freeze
Form 6197 (Form 720)	No	<ul style="list-style-type: none"> <li>• Verify information</li> <li>• Leave attached</li> </ul>
Form 6627 (Form 720)	No	<ul style="list-style-type: none"> <li>• Verify information</li> <li>• Leave attached</li> </ul>
Form 7208, Excise Tax on Repurchase of Corporate Stock (may be attached to Form 720)	No	Leave attached.
Form 7209, Excise Tax on Sales of Designated Drugs During Statutory Periods (may be attached to Form 720)	No	Leave attached.
Form 8725	Yes	<ul style="list-style-type: none"> <li>• Route original forms to the Kansas City Submission Processing Campus for processing.</li> <li>• Route amended forms to the Cincinnati Accounts Management at: Internal Revenue Service Stop 6111G Team C103 7940 Kentucky Drive Florence, KY 41042</li> <li>• Leave an action trail</li> </ul>
Form 8821, Tax Information Authorization	Yes	Route to Mail Stop 6737 CAF Function



Document:	Detach:	Action:
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, (attached to Form and address is the same)	No	No action is needed if all of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9.</li> </ul>
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party -Business, (attached to Form and address is different)	Yes	Route Form 8822 or Form 8822-B to local campus Entity if any of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• An entry is listed on Form 8822-B, Lines 8 or 9.</li> </ul>
Form 8833 (Form 720)	No	Edit CCC "L" if form is attached or "Section 6114 Election" is notated on the return. See IRM 3.11.23.16.4, Foreign Insurance Taxes - IRS Number 30, and IRM 3.11.23.12.5, CCC "L" - IRC 6114 Election.
Form 8849	Yes	<ul style="list-style-type: none"> <li>• If Form 8849 is not used to support a line entry on Form 720 or Form 2290, detach Form 8849 (along with a copy of the return) and forward to the Centralized Specialty Tax Operation (CSTO) at the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> <li>• If the Form 8849 is the same tax period as the Form 720 or Form 2290, treat the Form 720 or Form 2290 as an attachment to the Form 8849, pull out of the batch and send to the address above.</li> </ul> <p><b>Note:</b> The month the claimant's tax year ends can be found on the top of the first page of the Form 8849.</p>
Form 12587	No	See IRM 3.11.23.12.6, CCC "O" - Module Freeze.
SS-4, Application for Employer Identification Number, (Entity Control assigned an EIN to the SS-4)	Yes	Route to local Entity Control.
SS-4, Application for Employer Identification Number, (Entity Control has not assigned an EIN to the Form SS-4)	No	Route return and Form SS-4 to local Entity Control for EIN assignment.
Form 1099	Yes	Refer to Campus Mail Routing Guide for Procedures.

Document:	Detach:	Action:
Form 14039-B, Identity Theft Affidavit - Business	No	<p>If The envelope is addressed to a specific function or a specific function is indicated by a CP notice or letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If the center receives a Form SS-4 and Form 14039-B route to local Entity.</p> <p>For the following returns:</p> <ul style="list-style-type: none"> <li>• Loose Forms 14039-B</li> <li>• No correspondence attached (e.g., no notice or letter)</li> <li>• The envelope is not addressed to a specific function</li> </ul> <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT): Ogden - Local Mail Stop 6552</p>
Form 14157, Complaint: Tax Return Preparer	Yes	<p>Route to:</p> <p>Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308</p>

3.11.23.8  
(01-01-2016)

#### Unprocessable Returns

- (1) A return must contain specific items before it is considered processable. Perfect all returns to the extent possible from schedules, taxpayer letters and other attachments. The specific items needed are:
  - TIN
  - Legible name (for name control)
  - Valid tax period
  - Legible tax data, if tax liability is indicated, and
  - Signature
- (2) Conditions that make a return unprocessable are:
  - a. Name so illegible or incomplete that the name control cannot be determined.
  - b. EIN or SSN are other than nine numeric digits (XX-XXXXXXX), and cannot be perfected from information on the return or attachment.
  - c. Taxpayer has combined liability for more than one tax period or more than one type of tax.
  - d. Tax data entries on the return are so incomplete, illegible or contradictory that the tax liability cannot be determined.
  - e. The return has been mis-blocked (e.g., Form 2290 in a Form 720 block).
  - f. The return is unsigned.
  - g. The return has only entity data and no other statements, attachments or signature by the taxpayer.
  - h. Any condition set forth as unprocessable in the specific instructions.

3.11.23.8.1  
(01-01-2016)

#### Perfecting of Unprocessable Returns

- (1) Perfect all returns if possible. Examine schedules and other attachments for the information necessary to make the return processable. If an EIN is found on an attachment or schedule, edit to the correct area on the return.

- (2) Returns with unresolved entity problems must be routed to Entity Control function after utilization of Integrated Data Retrieval System (IDRS) research (includes CC NAMEE and INOLE).
- (3) On a numbered return with multiple EINs or SSNs, or illegible name, take the following action:
  - a. Form 720 - Circle the multiple/partial EIN(s). The return will automatically be placed on the Error Inventory of ERS.
  - b. Form 2290 Series - Circle the multiple/partial EIN(s). The return will automatically be placed on the Error Inventory of ERS.
  - c. Form 11-C - Edit CCC "U" and prepare Form 4227 for research action.
  - d. Form 730 - Edit CCC "U" and prepare Form 4227 for research action.
- (4) If the return is unnumbered, pull the return from the block and route the return to the Research function.

**Note:** If the return is unnumbered and the EIN is missing, applied for, pending, etc., send for research per IDRS. If unable to locate the EIN, send to the Entity Control function for research of the EIN.
- (5) If the return is identified by the words "Copy Secured or Prepared by Examination", see IRM 3.11.23.22.3, Examination Prepared.

3.11.23.8.2  
(01-01-2026)  
**Rejection of Returns**

- (1) Rejection action of excise tax returns.
  1. Prepare Form 4227. Indicate the reason for rejection and attach the form to the document immediately under the entity data.
  2. If the return is unnumbered, do not process; take it out of the block and forward it to the correct function.
  3. If the return has been numbered, edit CCC "U" for Form 11-C and Form 730 or Action Code (AC) for Form 720 and Form 2290 and leave it in the block. See Figure 3.11.23-4, Form 730 and Rejection of Return.

<b>Form 730</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service		<b>Monthly Tax Return for Wagers</b> (Section 4401 of the Internal Revenue Code) <b>2608</b> ▶ Go to <a href="http://www.irs.gov/Form730">www.irs.gov/Form730</a> for the latest information.		OMB No. 1545-0235	
Enter your name, address, employer identification number, and month and year of return.		Name <b>RICHARD HEMLOCK</b> Number, street, and room or suite no. <b>7021 OAK ST</b> City or town, state or province, country, and ZIP or foreign postal code <b>RENO NV 89510</b>		Month and year <b>08/2026</b> Employer identification number <b>00-56824</b>	
Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change		For IRS Use Only		T FF FD FP I T	
1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)		1 <b>42,580 00</b>		2	
2 Gross amount of laid-off wagers accepted during month (see instructions)		2		3 <b>42,580 00</b>	
3 Add lines 1 and 2		3 <b>42,580 00</b>		4a	
4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included on line 3; multiply by the amount shown and enter the result		4a		4b <b>851 60</b>	
b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result		4b <b>851 60</b>		4c <b>851 60</b>	
c Tax on wagers. Add lines 4a and 4b		4c <b>851 60</b>		5	
5		6 <b>851 60</b>		6	

RECEIVED  
 10062026  
 OGDEN, UT

Intra-SC Reject or Routing Slip		Name-Unit	Date
		<b>34103 / 302</b>	<b>10/09/26</b>
X	Route to	X	Reason
<input type="checkbox"/>	Accounting	<input type="checkbox"/>	Missing or illegible data
<input type="checkbox"/>	Adjustments	<input type="checkbox"/>	EIN
<input type="checkbox"/>	Batching and Numbering	<input type="checkbox"/>	SSN
<input type="checkbox"/>	Clearing and Deposit	<input type="checkbox"/>	Name
<input type="checkbox"/>	Collection	<input type="checkbox"/>	Address
<input type="checkbox"/>	Criminal Investigation	<input type="checkbox"/>	Other (specify)
<input type="checkbox"/>	QRDT <input type="checkbox"/> ITTP	<input type="checkbox"/>	Signature
<input type="checkbox"/>	Data Control (Balancing)	<input type="checkbox"/>	Tax period
<input type="checkbox"/>	Document Services	<input type="checkbox"/>	Filing requirements
<input checked="" type="checkbox"/>	Entity Control	<input type="checkbox"/>	Form
<input type="checkbox"/>	Error Resolution	<input type="checkbox"/>	Other (explain)
<input type="checkbox"/>	Examination (Audit)	<input type="checkbox"/>	Review for necessary action
<input type="checkbox"/>	Files	<input type="checkbox"/>	Renumber to
<input type="checkbox"/>	Reject Correction	<input type="checkbox"/>	Tax class <input type="checkbox"/> Doc. code <input type="checkbox"/>
<input type="checkbox"/>	Returns Analysis	<input type="checkbox"/>	Other:
<input type="checkbox"/>	Statute Control	<input type="checkbox"/>	Unpostable code: Cycle:
<input type="checkbox"/>	Other activity (explain)	<input type="checkbox"/>	Action Code:
		<input type="checkbox"/>	Reinput
		<input type="checkbox"/>	Questionable items
		<input type="checkbox"/>	Form W-2 <input type="checkbox"/> Contributions
		<input type="checkbox"/>	Other data:
		<input type="checkbox"/>	Other (explain)

the instructions. Make your check or money order payable to "United States Treasury"

Date **SEPT. 29, 2026**

Check ☐ if self-employed PTIN

Firm's EIN

Phone no.

Form 730 (Rev. 12-2017)

Form 730-V

OMB No. 1545-0235

Form 4227 (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

Enter the amount or your payment.

3 Enter year and month as shown on Form 730.

4 Enter your business name (individual name if sole proprietor).

Send Form 730, this voucher, and payment to:  
 Department of the Treasury  
 Internal Revenue Service  
 Ogden, UT 84201-0100

Enter your address.

Enter your city, state, and ZIP code.

Figure 3.11.23-4 Form 730 and Rejection of Return

3.11.23.8.3 (1) There are two types of correspondence that Code and Edit may encounter:

(01-01-2016)

◆ Correspondence ◆

- a. Correspondence received from taxpayers
- b. Correspondence issued to taxpayers

3.11.23.8.3.1

(01-01-2024)

◆ **Definition of Correspondence from Taxpayers** ◆

- (1) Correspondence is all written communications from a taxpayer or his or her representative, excluding tax returns, whether solicited or unsolicited. This includes:
  - a. Written communications in response to the IRS requests for information or data.
  - b. Written communications, including annotated notice responses, that provide more information or dispute a notice.
  - c. A telephone call that results in a written referral or research (Form e-4442, Inquiry Referral).
- (2) The key to identifying taxpayer correspondence is to ask the following questions:
  - a. Is taxpayer waiting for a response from us?
  - b. Is taxpayer waiting for an action to be taken by us?
  - c. Is taxpayer asking a question?

**Note:** A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function does not constitute correspondence from the taxpayer. For instance, the note may state something like the following: "Taxpayer (TP) requests penalties be waived".

3.11.23.8.3.2

(02-28-2025)

**Issuing Correspondence**

- (1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

**Exception:** Do not correspond on dummy returns prepared by Centralized Specialty Tax Operation (CSTO), returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return" (SFR).

- (2) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead will initiate research for a Transaction Code (TC) 150 and/or any other research necessary to determine if the return will continue to be processed or other actions taken. If research determines a duplicate return, see IRM 3.11.23.2.11, Amended Returns, and continue processing.

**Exception:** Form 720 (Amended) - Route Amended Form 720 to Centralized Specialty Tax Operation (CSTO) at the following address:  
Internal Revenue Service  
Stop 5701G  
7940 Kentucky Drive  
Florence, KY 41042

**Reminder:** If Form 720-X, Amended Quarterly Federal Excise Tax Return, is attached to Form 720, see IRM 3.11.23.16.8.5, Part III, Line 7 - Amount from Form 720-X.

**Note:** If through research efforts, you find the return has already been filed (via paper return or e-file), do not correspond. Process as original if research indicates no more action is needed if there are no amendment indications.

- (3) A duplicate return could include any of the following:
  - A one-page return, with or without a signature.
  - Incomplete returns indicating "Payment Only".
  - Incomplete returns indicating they have previously e-filed.

**Note:** This list is not all inclusive. Tax examiners may see other unusual documents that are not addressed in this subsection or in other areas of the IRM.

- (4) Some re-entry returns may have originally been filed electronically (E-file). These returns may be identified by the presence of Mod E-File printouts **or efile GRAPHIC print - DO NOT PROCESS or** "TRPRT Print Do Not Process" in lieu of an actual return. Do not correspond for missing signatures on these documents.

**Note:** If the Mod E-File print **or** efile GRAPHIC print **or** TRPRT print states **efile GRAPHIC print - DO NOT PROCESS or** "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process".

- (5) Examine the return so that all of the conditions can be included in the same correspondence.

If	And	Then
The return needs correspondence,	Requires a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved</b> Correspondence Action Sheet indicating the letter number (86C transferring to another areas, 140C for Form 2290), 1887C for Form 720, etc.), MFT, and the correct paragraphs. <b>Note:</b> Within these paragraphs, there may be fill-ins that the tax examiner will be required to enter, such as, tax period, form number, DLN, etc. <b>If the letter has a fill-in for a requested response date use 45 days from today's date as the normal response time frame.</b></li> <li>2. Attach the <b>approved</b> Correspondence Action Sheet to the front of the return below the entity area.</li> <li>3. Edit applicable Action Code on the return: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns) or 225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns).</li> <li>4. Finish editing the return and leave in the batch.</li> </ol>

If	And	Then
Correspondence is needed,	Does not require a response,	<ol style="list-style-type: none"> <li>1. Complete an approved Correspondence Action Sheet indicating the letter number (86C, 140C, 854C, 1887C, etc.), MFT, and the correct paragraphs.</li> </ol> <p><b>Note:</b> Within these paragraphs, there may be fill-ins that the tax examiner will be required to enter such as tax period, form number, DLN, etc.</p> <ol style="list-style-type: none"> <li>2. Photocopy first page of return and attach the Correspondence Action Sheet below the Entity area on the front of the copy of the return. Be sure the name and address shows clearly above the Correspondence Action Sheet.</li> <li>3. Forward the copy to the Correspondence Area.</li> <li>4. Edit an Action Trail (e.g., "140C SENT") in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in batch.</li> </ol>

**Reminder:** There may be more letters that are exclusive to the Tax Examiner's campus. These letters are for specific forms or conditions where it was deemed necessary for processing. The Tax Examiners go to his or her Lead or Manager for copies of these letters to facilitate processing.

3.11.23.8.3.3  
(01-01-2025)

◆ **Correspondence Imaging Inventory (CII) Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.

**Note:** Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

- (2) "CII" returns are identified with "CII Image - Do not correspond for signature" stamped below the signature line or "CII" annotated on the front of the return.
- (3) Verify all edit marks on a "CII" return.

If	Then
The edit marks are black,	Underline the edit mark if correct or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect as necessary

- (4) Follow the correspondence instructions below for "CII" returns.



If	And	Then
The “CII” return has a Form 13596 attached <b>Note:</b> If there is an indication on the return that correspondence has been sent (e.g., CCC “3” is edited on the return), do not route the return to Accounts Management. Continue processing the return.	The return is incomplete (e.g., missing signature, schedules, or forms)	a. Do not correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with incomplete, send the return to AM again to secure all the missing information. Indicate “Additional information needed to process incomplete CII return,” or similar language on Form 4227 (or other proper routing slip).
The “CII” return does not have a Form 13596 attached,	The return is incomplete (e.g., missing signature, schedules, or forms)	Follow normal correspondence procedures.

**Note:** The Centralized Specialty Tax Operation (CSTO) at the Kentucky campus does not have access nor do they utilize CII systems. Any referrals to the Centralized Specialty Tax Operation at the Kentucky campus must be done on a paper referral.

3.11.23.8.3.4  
(01-01-2023)

◆ **Use of Fax for Taxpayer Submissions** ◆

- (1) Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer has been made and documented, fax signatures are acceptable.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to determine which method of contact will be used.
- (3) Code and Edit tax examiners will indicate the fax paragraph on the approved Correspondence Action Sheet to advise taxpayers of the options to fax their response.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
  - IRM 21.1.3.2.3, Required Taxpayer Authentication
  - IRM 21.1.3.2.4 Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer’s answering machine, review:
  - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
  - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.11.23.8.3.5  
(01-01-2024)

◆ **IRS Employee Contacts** ◆

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) Section 3705(a), gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:



- a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - b. Face to Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
  - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
  - d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
  - (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They will provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
  - (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) his or her badge identification (ID Card) number on the first contact.

3.11.23.8.4  
(01-01-2026)  
**Processing No Reply  
Cases**

- (1) Only one correspondence attempt is required. If a reply is not received after the prescribed suspense period, input the return.
  - a. Complete the return without jeopardizing the IRS compliance.
  - b. Edit CCC "X" on an overpaid return to prevent any credits from refunding.

**Note:** Do not change the received date.

  - c. Always edit a CCC "3" and continue processing on all no reply cases. See Figure 3.11.23-5.

<b>DECLARATION</b>		IRS NOTICE CP-XXX	
<p><b>Under penalties of perjury, I declare that I have examined this return and/or registration, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand this declaration will be permanently attached to my return.</b></p>			
<p>_____ <b>Signature (Taxpayer, Owner, Partner)</b></p>		<p>_____ <b>Date</b></p>	

<p><b>NO REPLY</b> <b>730</b> Form (Rev. December 2017) Department of the Treasury Internal Revenue Service</p>	<p><b>Monthly Tax Return for Wagers</b> (Section 4401 of the Internal Revenue Code) <span style="color: red; font-size: 1.2em;"><b>2607</b></span></p> <p>► Go to <a href="http://www.irs.gov/Form730">www.irs.gov/Form730</a> for the latest information.</p>	<p>OMB No. 1545-0235</p>												
<p>Enter your name, address, employer identification number, and month and year of return.</p>		<p><b>For IRS Use Only</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table>	T		FF		FD		FP		I		T	
T														
FF														
FD														
FP														
I														
T														
<p>Name <b>Lois Lark</b> Number, street, and room or suite no. <b>837 Osprey Dr</b> City or town, state or province, country, and ZIP or foreign postal code <b>Kansas City KS 66110</b></p>		<p>Month and year <b>07/26</b> Employer identification number <b>00-7109038</b></p>												
<p>Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change</p>														
<p><b>1</b> Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions) . . . . .</p>		<p><b>1</b> <span style="float: right;"><b>2400 00</b></span></p>												
<p><b>2</b> Gross amount of laid-off wagers accepted during month (see instructions) . . . . .</p>		<p><b>2</b> <span style="float: right;"></span></p>												
<p><b>3</b> Add lines 1 and 2 . . . . .</p>		<p><b>3</b> <span style="float: right;"><b>2400 00</b></span></p>												
<p><b>4a</b> Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . . . \$ . . . . . x 0.0025 =</p>		<p><b>4a</b> <span style="float: right;"></span></p>												
<p><b>b</b> Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . . . \$ <b>2400.00</b> x 0.02 =</p>		<p><b>4b</b> <span style="float: right;"><b>48 00</b></span></p>												
<p><b>c</b> <b>Tax on wagers.</b> Add lines 4a and 4b . . . . .</p>		<p><b>4c</b> <span style="float: right;"><b>48 00</b></span></p>												
<p><b>5 Credits.</b> No credit is allowed unless supported by evidence (see instructions) . . . . .</p>		<p><b>5</b> <span style="float: right;"></span></p>												
<p><b>6 Balance due.</b> Subtract line 5 from line 4c (see instructions) . . . . .</p>		<p><b>6</b> <span style="float: right;"><b>48 00</b></span></p>												
<p>File this return, your payment, and voucher with the IRS as shown under <i>Where to file</i> in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.</p>														
<p><b>Sign Here</b> Keep a copy of this return for your records.</p>														
<p>Under penalties of perjury, I declare that I have examined this return, including any accompanying certificates 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.</p>														
<p>Signature _____ Date _____</p>														
<p>Type or print your name below signature.</p>														
<p><b>Paid</b> Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if PTIN _____</p>														

Figure 3.11.23-5 Editing CCC "3" on No Replies

- (2) IRM 3.11.23.22.1, ♦IRC 6020(b) Prepared by Collections♦, and IRM 3.11.23.22.3, ♦Examination Prepared♦.
- (3) Conditions requiring correspondence and the suggested correspondence action are shown in the following tables:

**All Excise Tax Forms**

<b>Conditions Requiring Correspondence:</b>	<b>Correspond for:</b>	<b>Action for No Reply or Undeliverable:</b>
Signature is missing	Signature	a. Edit CCC "3" b. If the return is overpaid, also edit CCC "X" c. Continue processing
Multiple quarter or period return, unnumbered, and no return breakdown present	Separate returns for each Quarter or tax period	a. Edit CCC "3" b. If return is also overpaid, edit CCC "X" c. Continue processing

**Note:** If the taxpayer responded but did not provide the information requested treat as "no reply".

**Form 720, Quarterly Federal Excise Tax Return**

<b>Conditions Requiring Correspondence:</b>	<b>Correspond for:</b>	<b>Action for No Reply or Undeliverable:</b>	
present on the IRS Number(s) 16, 17, 18, 19, 20, 21 53, 54, or 98 on Form 720 <b>without</b> Form 6627	Form 6627, Environmental Taxes	Continue processing	#
the IRS Number (No.) 40 without Form 6197	Form 6197, Gas Guzzler Tax	Continue processing	#
Federal Tax Deposits or remit-only tax data entry	Missing information	a. Edit Action Code 355 b. Edit CCC "3" c. Attach Form 4227 with notation "Excess Remittance" d. Continue processing	#
Schedule A is missing or blank and Part I, Line 1, Form 720  which consists of an IRS  <b>Exception:</b> One-time filers.	Schedule A	a. Edit CCC "3" b. Continue processing	# #
ZIP Codes of Frivolous Filers missing (see Exhibit 3.11.23-11, U.S. Possessions ZIP Codes)	ZIP codes needed on current and future returns	a. Edit CCC "3" b. Continue processing	

Conditions Requiring Correspondence:	Correspond for:	Action for No Reply or Undeliverable:
The IRS Number (No.) 40 - Form 6197, Gas Guzzler Tax - Number of cars sold, or identity of all models missing. Only correspond if the IRS Number 40	Information needed on number of cars sold	a. Edit CCC "3" b. Continue processing
Form 6197 or Form 6627 - Discrepancy between amounts on Form(s) 6197 or 6627 and Form 720	Correct tax	Continue Processing

#

#

**Form 2290, Heavy Highway Vehicle Use Tax Return, and Form 2290(SP), Heavy Vehicle Use Tax Return (Spanish Version)**

Conditions Requiring Correspondence:	Correspond for:	Action for No Reply or Undeliverable:
A discrepancy between the tax rate and the amount of tax being reported, and no number is entered in Column 3, Page 2	Number of vehicles	a. Edit CCC "3" b. Do not return Schedule 1 c. Continue processing
Unable to determine the number of vehicles	Number of vehicles	a. Edit CCC "3" b. Do not return Schedule 1 c. Continue processing
Schedule 1 - Lines a and b do not agree with the entries reported in Column 3 on Page 2 of Form 2290	Correct information	a. Edit CCC "3" b. Do not return Schedule 1 c. Continue processing
Vehicle Identification Number(s) (VIN) missing on Schedule 1	VIN(s)	a. Edit CCC "3" b. Do not return the Schedule 1 to the taxpayer c. Continue processing
Form 2290 received without Schedule 1	Schedule 1	a. Edit CCC "3" b. Prepare a dummy Schedule 1 if possible c. Continue processing

*Form 730, Monthly Tax Return for Wagers*

Conditions Requiring Correspondence:	Correspond for:	Action for No Reply or Undeliverable:
Entry on Line 5 but no explanation is attached	The required explanation	a. Cross (X) out the Line 5 entry b. Add the taxpayer entry on Line 5 to entry on Line 6 c. Enter the new dollar total to Line 6 d. Continue processing
An entry on Line 6 but no entries on Lines 1 through 5	Correspond for the information	a. Edit CCC "3" b. Continue processing

3.11.23.9  
(01-01-2026)  
**Signature**

(1) A signature and jurat are required on all returns **except** the following:

- Returns prepared under IRC 6020(b). These returns must be signed by a revenue officer or Compliance Function representative. See IRM 3.11.23.22.1, IRC 6020(b) Prepared by Collections.

**Note:** Accept electronic or typed revenue officer (RO) signatures as valid on the return.

- Returns prepared by Examination (e.g., SFR (Substitute for Return)). See IRM 3.11.23.22.3, Examination Prepared.
- Dummy returns prepared by the IRS.
- Returns attached to taxpayer response to the IRS correspondence containing a jurat and the taxpayer's signature.
- Re-entry returns originally filed electronically (E-file). These returns may be identified by the presence of Mod E-File printouts **or efile GRAPHIC print - Do Not Process or** "Tax Return Print (TRPRT) Do Not Process" in lieu of an actual return.

**Note:** If the efile GRAPHIC print **or** TRPRT print states **efile GRAPHIC print - Do Not Process or** "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process".

- Form 2290 with no tax, stating that they are "under 55,000 pounds", "out of business", "no longer in business for several years", checked the "Final Return" box, stated "NOT LIABLE", "deceased", etc.

**Note:** Reporting tax as suspended is different than not being liable for the tax. Vehicles reported as tax suspended may still be registered and used on the public highways not to exceed the 5,000 (7,500 agricultural use) mileage limitation. A taxpayer must sign a Form 2290 return reporting a suspension of tax for one or more vehicles.

- Non-taxable Final Form 720 not signed will be routed to the Centralized Specialty Tax Operation (CSTO) using Form 4227. See IRM 3.11.23.12.2, CCC "F" - Final Return.

(2) Do not correspond for a signature on Correspondence Imaging Inventory (CII) returns with a Form 13596, Reprocessing Returns, attached. See IRM

3.11.23.8.3.3, Correspondence Imaging Inventory (CII) Returns, for processing instructions.

- (3) A “constructive signature” (a signature on an attached check, letter, etc.), is not acceptable unless there is a perjury statement “JURAT” on the document which contains the signature. The jurat on the attachment must contain the same language as the jurat on the tax return. In the absence of a perjury statement, the signature must be on the return.
- (4) Tax examiners are not handwriting experts. 26 Code of Federal Regulations (CFR) 301.6064-1 allows the Service to presume that the signature on a return, statement, or other document is the true signature of the person who actually signed the document. Do not question any signature on the return.

**Note:** Do not accept a check mark (✓) or “X” on the signature line as a valid taxpayer signature.

- (5) The return must be signed on the line designated for the signature. If a signature is missing correspond:

If	Then
<ul style="list-style-type: none"> <li>The return is not signed on the line designated for the signature, or</li> <li>The jurat is not present on the line designated for the signature (non-standard return),</li> <li>The return has a mechanically affixed signature, stamped signature, or signed digitally,</li> </ul> <p><b>Exception:</b> Form 11-C or Form 730, see paragraph (6) below.</p> <ul style="list-style-type: none"> <li>Only the Entity information is present and there are no attachments containing tax data, <b>Exception:</b> See IRM 3.11.23.12.2, CCC “F” - Final Return, and IRM 3.11.23.9(1), Signature, above.</li> <li>The return is a copy.</li> </ul>	<ol style="list-style-type: none"> <li>a. Edit applicable Action Code: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns)) or 225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns).</li> <li>b. Leave in batch and continue processing.</li> </ol>

**Note:** CCC “U” is only valid for Form 11-C and Form 730. See paragraph 7 below.

**Note:** Paper returns sent in by the filer that states their return was rejected through the E-file system require a signature. Form 8879-EX, IRS e-file Signature Authorization for Form 720, Form 2290, and Form 8849, etc., is not an acceptable signature substitute for a paper return.

**Note:** If a taxpayer submits a supplemental Form 11-C, prepare Form 15210. See IRM 3.11.23.18.5, Supplemental Registration Return Filing Status, for more information.

- (6) Correspond one time for the signature. If you do not receive a reply after the prescribed suspense period, input the return:

If	Then
The return has an overpaid condition,	Edit CCC "3" and CCC "X" and continue processing.
The return is a balance due or zero condition,	Edit CCC "3" and continue processing.

- (7) If one of the following returns are mailed on or after August 28, 2020 accept a digital signature.

- Form 11-C, Occupational Tax and Registration Return for Wagering
- Form 730, Monthly Tax Return for Wagers

3.11.23.9.1  
(01-01-2018)  
**Third-Party Designee  
Checkbox - Form 720,  
Quarterly Federal Tax  
Return, Form 2290,  
Heavy Highway Vehicle  
Use Tax Return, and  
Form 2290(SP), Heavy  
Vehicle Use Tax Return  
(Spanish Version)**

- (1) The Third-Party Designee Checkbox is located above the taxpayer signature area. It indicates whether the taxpayer has elected to allow the Third-Party Designee to inquire about the return as it is processed.
- (2) No action is required.

3.11.23.9.1.1  
(01-01-2016)  
**Third-Party Designee  
Identification Number**

- (1) The PIN is self-selected by the taxpayer or designee. It is not assigned by the IRS.
- (2) This field can be up to five characters long.
- (3) The entry may be a combination of alpha (A-Z) and numeric (0-9).
- (4) Circle out the entry if it is illegible.

3.11.23.9.1.2  
(01-01-2023)  
**Paid Preparer Tax  
Identification Number**

- (1) The Paid Preparer Tax Identification Number (PTIN) is located in the lower right-hand corner below the signature line.
- (2) No action is required on amended returns.
- (3) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX). Circle out the SSN/PTIN if it is invalid, all zeros or all nines.

3.11.23.9.1.3  
(01-01-2023)  
**Paid Preparer Employer  
Identification Number**

- (1) The Firm's EIN is also located in the lower right-hand corner below the signature line.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit number. The EIN cannot be all zeros or all nines.
- (4) Circle out the Firm's EIN if it is invalid.



3.11.23.9.1.4  
(01-01-2016)

**Paid Preparer Phone Number**

- (1) The Paid Preparer's Phone Number is located below the Firm's EIN toward the right-hand side.

If	Then
The return is amended,	No action required.
The Preparer's Phone Number is more than 10 digits,	No action is required.
The Preparer's Phone Number is illegible or less than 10 digits,	Circle the Phone Number.

3.11.23.9.2  
(11-05-2019)

**Paid Preparer Section - Form 11-C, Occupational Tax and Registration Return for Wagering, and Form 730, Monthly Tax Return for Wagers**

- (1) The Paid Preparer Section is located below the signature area.

3.11.23.9.2.1  
(01-01-2023)

**Paid Preparer Tax Identification Number**

- (1) The PTIN is located to the right of the Preparer's Signature in the lower right-hand corner below the signature line.
- (2) No action is required on amended returns.
- (3) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX). Circle out the SSN/PTIN if it is invalid, all zeros or all nines.

3.11.23.9.2.2  
(01-01-2023)

**Paid Preparer Employer Identification Number**

- (1) The Preparer's EIN is located below the PTIN in the lower right-hand corner.
- (2) The Preparer's EIN must be a nine-digit numeric number. The EIN cannot be all zeros or all nines.
- (3) Circle out the Preparer's EIN if it is invalid.

3.11.23.9.2.3  
(01-01-2016)

**Paid Preparer Phone Number**

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN in the lower right-hand corner.
- (2) No action is required on amended returns.
- (3) If a complete Paid Preparer Phone Number is located on the Paid Preparer's Phone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle out the phone number.
- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 digits, quickly review the return and all attachments.

**Note:** If more than 10 digits are present, continue processing the return. Only the first 10 digits will be transcribed (captured).



If	Then
A complete Paid Preparer's Phone Number is located elsewhere on the return or attachments,	Edit to the "Phone No." line.
A complete Paid Preparer's Phone Number is not located or the number is illegible,	Circle the incomplete or illegible phone number.

3.11.23.10  
(01-01-2016)  
◆ **Entity Perfection - General** ◆

- (1) The entity area of excise tax returns identifies the taxpayer on the Business Master File. The entity section of the return contains the following:
- EIN
  - Name
  - "In-care-of" name
  - Address

3.11.23.10.1  
(01-01-2023)  
◆ **Bankruptcy** ◆

- (1) If the return indicates bankruptcy (e.g., shows RECEIVER, TRUSTEE, or DEBTOR IN POSSESSION) in the entity area or on an attachment, route to Entity Control. Follow local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

**Exception:** Do not route Amended returns to Entity Control.

- (2) Completely edit the return except the name control prior to routing to Entity Control.

**Exception:** Do not route to Entity Control if there is an indication Entity has already edited the return, usually orange/purple editing of the EIN and name control.

3.11.23.10.2  
(01-01-2026)  
◆ **Entity Perfection - Employer Identification Number** ◆

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the taxpayer.
- (2) Determine the EIN as follows:

If	Then
You can determine the correct EIN from the attachments and/or schedules,	Edit the EIN to the correct location.

If	Then
The EIN is either a PTIN or <b>SSN</b> ,	<ul style="list-style-type: none"> <li>• <b>Unnumbered:</b> <ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If an EIN is found, edit to the correct location.</li> <li>3. If not found, route to Entity.</li> </ol> </li> <li>• <b>Numbered:</b> <ol style="list-style-type: none"> <li>1. Edit Action Code 320 (or CCC "U").</li> <li>2. Attach Form 4227, and leave in batch.</li> </ol> </li> </ul>
Multiple EINs are present,	<ul style="list-style-type: none"> <li>• <b>Unnumbered:</b> <ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If an EIN is found, edit to the correct location.</li> <li>3. If not found, route to Entity.</li> </ol> </li> <li>• <b>Numbered:</b> <ol style="list-style-type: none"> <li>1. Edit Action Code 320 (or CCC "U").</li> <li>2. Attach Form 4227 and leave in batch.</li> </ol> </li> </ul>
<p>The EIN contains any of the following conditions and cannot be determined from attachments and/or schedules:</p> <ul style="list-style-type: none"> <li>• Illegible;</li> <li>• Missing;</li> <li>• Other than nine digits;</li> <li>• All zeros; or,</li> <li>• All nines</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Unnumbered:</b> <ol style="list-style-type: none"> <li>a. Research IDRS.</li> <li>b. If not found, route to Entity.</li> </ol> </li> <li>• <b>Numbered:</b> <ol style="list-style-type: none"> <li>a. Circle out all illegible EINs, zeros or nines.</li> <li>b. Edit Action Code 320 (or CCC "U").</li> <li>c. Attach Form 4227 and leave in the batch.</li> </ol> </li> </ul>
"Pending", "applied for", etc., is indicated in the EIN area,	<ul style="list-style-type: none"> <li>• <b>Unnumbered</b> <ol style="list-style-type: none"> <li>a. Research IDRS.</li> <li>b. If not found, route to Entity.</li> </ol> </li> <li>• <b>Numbered</b> <ol style="list-style-type: none"> <li>a. Edit Action Code 320 (or CCC "U").</li> <li>b. Attach Form 4227 and leave in batch.</li> </ol> </li> </ul>

**Note:** CCC "U" is only valid for Form 11-C and Form 730.

(3) When completing the Form 4227, Include the following:

- Your name or C&E stamp.
- Where the document(s) are being routed.
- The reason for routing the document(s).
- Any instructions for the receiving area.

3.11.23.10.3  
(01-01-2026)

◆ **Entity Perfection -  
Name Control** ◆

(1) The Name control consists of four characters or less.

- a. Valid characters are alpha, numeric, ampersand (&), hyphen (-), and blank. However, blanks are only valid in the last three positions.

- b. Disregard the word “The” in the Name Control only when more than one word follows.

**Note:** If an individual and a trade name are present and it can be determined that the trade name is for a corporation or partnership, follow the Name Control procedures for corporations or partnerships. If other than a corporation or partnership, follow the Name Control procedures for individuals, regardless of which line the individual’s owner name is listed.

- (2) See Job Aid Document 7071-A, Name Control Job Aid - For Use Outside the Entity Area, to properly determine the Name Control.

**Caution: Form 730** - Check for the correct name control (e.g., VFW, Elks, etc.). For example, “VFW” is an abbreviation for “Veterans of Foreign Wars”.

- (3) Edit the Name Control as follows:

If	And	Then
Able to determine the name control,	Numbered or Unnumbered	Underline the Name Control
A second name line is present and begins with “FKA” (formerly known as),	Numbered or Unnumbered	Continue processing
A second name line is present and begins with “AKA” (also known as) or “DBA” (doing business as),	Numbered or Unnumbered	Circle out the abbreviations <b>Exception:</b> Form 2290 no action necessary.
Unable to determine the Name Control,	Unnumbered	Research IDRS
Unable to determine the Name Control,	Numbered	a. Edit Action Code 352 (Name Research) or CCC “U” b. Attach Form 4227 and leave in the batch

- (4) When completing the Form 4227, Include the following:

- Your name or C&E stamp.
- Where the document(s) are being routed.
- The reason for routing the document(s).
- Any instructions for the receiving area.

3.11.23.10.4  
(01-10-2024)

◆ **Entity Perfection - “In-Care-of” Name** ◆

- (1) An “in-care-of” name can be identified by the words “in care of” or the symbols “c/o” or “%” (percent).
- (2) Ensure that the “in-care-of” name is located in the proper location.

If	Then
The “in-care-of” name is located on the street address line preceding the street address,	No editing is required.

If	Then
The “in care of” name is located above the first name line or below the street address,	Arrow the “in-care-of” name so it appears below the first name line and above the street address.
The “in care of” name is shown on an attachment,	Edit the “in care of” name above the street address beginning with the “%” or “c/o” in the first position.
The street address for the “in-care-of” name is different from the street address of the entity,	<ol style="list-style-type: none"> <li>1. Arrow the “in-care-of” street address below the “in-care-of” name or edit the “in-care-of” street address below the “in-care-of” if located on an attachment.</li> <li>2. Underline the second street address.</li> <li>3. Notate <b>TC 014</b> in the upper left margin.</li> <li>4. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

**Note:** Always circle the “in-care-of” symbol (“c/o” or “%”) if it is present with an address. Do not use the ampersand (&) and the percent sign (%) when editing address information.

(3) A change in the “in-care-of” name can be determined by any of the following:

- A check mark in the “Name change” box, or
- A check mark in the “Address change” box, or
- An indication that the “in-care-of” name is changed (e.g., the taxpayer crossed out the original “in-care-of” name and added the new name or has entered the new “in-care-of” name in brackets)

If	Then
An “in-care-of” name is changed but there is no indication of an address change,	<ol style="list-style-type: none"> <li>1. Edit the “in-care-of” name as shown above.</li> <li>2. Continue editing the return.</li> </ol>
An “in-care-of” name is present and the “Address change” box is checked (or there is an indication of an address change),	<ol style="list-style-type: none"> <li>1. Edit the “in-care-of” name as shown above.</li> <li>2. Correct the address.</li> <li>3. Continue editing the return.</li> </ol>

3.11.23.10.5  
(01-01-2026)

◆ **Entity Perfection - Domestic Addresses** ◆

(1) Perfection of the address is necessary when the mailing address (Street or P.O. Box) is not easily identified.

**Exception:** Do not perfect the address on amended returns (CCC “G”).

(2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

**Note:** BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

(3) The procedures for perfection of addresses are as follows:

If	And	Then
The address contains information other than a street address or P.O. Box,		No perfection is necessary. ISRP will enter the complete address.
An attachment shows the address has been changed, or the "Address change" check box has been marked,		Edit the new address in the Entity section of the return. <b>Note:</b> If the corrected address is listed under the "Address change" box or it is not clearly in the address area of the entity section arrow it to the address area of the entity section.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party- Business, is attached,	All of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party- Business, is attached,	Any of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is listed on Form 8822 or Form 8822-B, Line 7,</li> <li>• An entry is listed on Form 8822-B, Lines 8 or 9,</li> </ul>	Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Both a P.O. Box and a street address are shown,		a. Notate "TC 014"- in the upper left margin. b. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.

If	And	Then
Two street addresses are shown,		a. Underline the second street address. b. Notate "TC 014" in the upper left margin. c. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
One street address is shown,	The taxpayer changes the address to a P.O. box,	a. Notate "TC 014" in the upper left margin. b. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.
The city and state are not shown on the return, but are shown on an attachment,		Edit the city and state on the form in the Entity section.
The Zip Code is missing or illegible,	Is not available from the return or attachments,	a. Determine using Exhibit 3.11.23-11, U.S. Possessions ZIP Codes, or b. See Document 7475, State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, to determine the ZIP Code. <b>Note:</b> Edit the three digits followed by "01" of the first Zip Code listed for the applicable state (e.g., "99501" for Alaska).
Only the first three digits of the Zip Code can be determined,		Edit "01" for the fourth and fifth digits.
The Address Change box is checked,	An "in-care-of" name is present,	Edit the "c/o" or "%" (percent sign) to the left of the in-care-of name (in the first position) followed by the correct name.

If	And	Then
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, for current Address/Street Abbreviations.

**Note:** Always circle the “in-care-of” symbol (“c/o” or “%”) if it is present with an address. Do not use the ampersand (&) and the percent symbol (%) when editing address information.

- (4) The USPS established new address requirements for APO/DPO/FPO addresses. If the old address appears convert to the new State Code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). APO/DPO/FPO addresses are considered domestic addresses. Refer to APO/DPO/FPO conversion chart below:

ZIP Code:	State Code:
340	AA
090-098	AE
962-966	AP

3.11.23.10.6  
(01-01-2024)

◆ **Entity Perfection of Foreign Addresses** ◆

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Returns with APO, DPO, or FPO addresses are considered domestic addresses. See IRM 3.11.23.10.5, Entity Perfection - Domestic Address.
- (3) Excise Tax Returns with foreign addresses are worked at the Ogden Submission Processing Center (OSPC).
- (4) Returns with addresses in the following U.S. Possessions are considered to be a foreign address for processing purposes but are edited in the same way as domestic addresses.
  - a. A two-character alpha code must be edited for the Possession/Territory name.

U.S. Possession/Territory:	Abbreviation:
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW

U.S. Possession/Territory:	Abbreviation:
Puerto Rico	PR
Virgin Island (U.S.)	VI

- b. A ZIP Code **must** be present for U.S. Possessions/Territories. Edit the correct ZIP Code if one is not provided. See Exhibit 3.11.23-11, U.S. Possessions ZIP Codes.
- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:
- The foreign country must be the last entry in the address.
  - Circle the foreign country and edit the country code preceded by a "/" and followed by "\$" (e.g., "/GM/\$" is edited for Germany). See Document 7475, State Addresses Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, for official foreign Country Codes.
  - If the foreign address is from Australia, Brazil, Cuba, Italy, Mexico or The Netherlands, check if the address has a province, state or territory. In this instance, it is likely to have both a province/state/territory code as well as a foreign country code.

If	Then
A province, state or territory is present,	<ol style="list-style-type: none"> <li>Circle out province, state or territory name.</li> <li>Enter correct abbreviation. See Exhibit 3.11.23-12, Province, Foreign State and Territory Abbreviations.</li> </ol>
A province, state or territory is not present,	Continue editing the return.
Province, state or territory is shown in abbreviated format,	Continue editing the return.

**Note:** Please refer to Foreign Address Job Aid (Category number 48747C).

- (6) A ZIP code is not required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.

3.11.23.10.6.1  
(01-01-2024)

◆ **Country Code -  
Canada** ◆

- (1) In an effort to help Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique Country Code based on the Province/Territory:

If	Then
The postal code is present,	Determine the province from the postal code in the table below.



If	Then
The foreign address contains a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. See table below to ensure the correct Canadian Province/Territory abbreviation is present or edited to the return.</li> <li>2. Edit the correct Country Code based on the province/territory preceded by a "/" and followed by a "\$" as the last entry in the address.</li> </ol>
The foreign address does not contain a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the Country Code "/CA/\$" as the last entry in the address.</li> </ol>

◆ **Canadian Province/Territory Abbreviations, Postal Codes and Foreign Country Codes Table** ◆

Canadian Province/Territory	Province/Territory Abbreviation	Postal Code Beginning	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.23.10.6, Entity Perfection of Foreign Address.

**Note:** Please refer to Foreign Address Job Aid (Category number 48747C).

3.11.23.10.7  
(01-01-2026)

**Entity Perfection of Tax Period**

- (1) If the taxpayer enters the due date of the return instead of the tax period ending, perfect the Tax Period if it is a prior quarter return. Current returns do not require the tax period to be edited.

**Exception:** Form 730 always requires a Tax Period.

- (2) Prepare a dummy return for each Tax Year involved when more than one tax year is shown on a return.

**Exception:** Correspond with the taxpayer for any Form 2290 filed for multiple tax periods **or** if a dummy return cannot be prepared for Form 720, Form 11-C, and Form 730. See IRM 3.11.23.20, Multiple Period Returns (Form 11-C, Form 720, Form 730, and Form 2290). Form 11-C and Form 730 always require a tax period.

(3) **On prior year returns (prior quarter), edit or underline the Tax Period.**

3.11.23.10.7.1  
(01-01-2026)

**Early Filed Excise Tax  
Return Form 720 and  
Form 2290**

- (1) Never send an excise tax return back to the taxpayer.
- (2) An early filed Form 720 quarterly return is defined as a return filed where the Tax Period Beginning Date is after the current (received) date.
- (3) An early filed Form 2290 return is defined as a return filed where the Tax Period Beginning Date is after the current (received) date.
- (4) If the month of the tax period is the same or after the month of the process date, determine how early the tax return has been filed:

If	And	Then
Form 720 is early filed for the 3rd or 4th quarter of the current year,	No TC 150 has posted for the applicable quarter of the previous year,	Process the return for the correct quarter of the appropriate year.
Form 720,	The tax period is equal to or later than the process date by 3 months or less (e.g., the process date is in April but the tax period is June),	Process as usual.
Form 720,	The tax period is later than the process date by more than 3 months (e.g., the process date is in April but the tax period is in September),	<ol style="list-style-type: none"> <li>1. Edit Action Code 211 for correspondence. Complete and attach Form 15211 for Letter 1887C to request confirmation of the tax period.</li> <li>2. Completely edit the return. Edit the future tax period indicated by the taxpayer.</li> <li>3. Leave the return in batch.</li> <li>4. See Figure 3.11.23-6, Early Filed Form 720 and Form 2290 and With the Tax Period Edited.</li> </ol>

**Exception:** Form 720 reporting Floor Stock Taxes for the IRS Number 20 see IRM 3.11.23.16.5, Floor Stock Taxes, and see Exhibit 3.11.23-2, Form 6627, Environmental Taxes.

**Exception:** Form 720 reporting Patient-Centered Outcomes Research (PCOR) Taxes for the IRS Number 133, see IRM 3.11.23.16.1.3, IRS Number 133, Patient-Centered Outcomes Research (PCOR) Fee Perfection.

If	And	Then
Form 2290	The process date and the Tax Period Beginning (TPB) are the same month (e.g., the process date and the TPB are both July) or,  The process date is prior to the TPB by 3 months or less (e.g., the process date is in May but the TPB is July or later),	Process as usual.
Form 2290	The process date is prior to the TPB by more than 3 months (e.g., the process date is March but the TPB is July or later),	<ol style="list-style-type: none"><li>1. Edit Action Code 211 for correspondence. Complete and attach Form 15208 for Letter 140C.</li><li>2. Completely edit the return. Edit the future tax period indicated by the taxpayer.</li><li>3. Leave the return in the batch.</li><li>4. Do not return Schedule 1.</li><li>5. See Figure 3.11.23-6, Early Filed Form 720 and Form 2290 and With the Tax Period Edited.</li></ol>

Early Filed Return  
Edit Action Code 211 and follow  
correspondence procedures

Form **720**  
(Rev. March 2026)  
Department of the Treasury  
Internal Revenue Service

Quarterly Federal Excise Tax Return

See the Instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
**Art W Burbot**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**1952 Pike St.**  
City or town, state or province, country, and ZIP or foreign postal code  
**Cincinnati OH 45234**

Quarter ending  
**June 30, 2026**  
Employer identification number  
**00-2548762**

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Part I

IRS No. **Environmental Taxes** (attach Form 6627; ODCs are ozone-depleting chemicals.)

Return is being processed  
on March 13, 2026.

	tax	
54	Chemicals (other than ODCs)	
17	Imported chemical substances	

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IRS-OSC

Tax	IRS No.
	53
	18
	16
	21
	54
	17

Early Filed Return  
Edit Action Code 211 and follow  
correspondence procedures

Form **2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

OMB No. 1545-0143

Type  
or Print

Name  
**Gabrielle D Shad**  
Address (number, street, and room or suite no.)  
**312 Marlin Court**  
City or town, state or province, country, and ZIP or foreign postal code  
**Columbus OH 43216**

Employer identification number (EIN)  
**00-2322142**

Check if applicable:  
☐ Address Change  
  
☐ Amended Return  
Check this box if reporting (a) additional tax from increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.  
☐ Final Return  
Check this box if you no longer have taxable vehicles to report.

Return is being processed  
on July 21, 2026

Private seller, see instructions.

1	Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . .	1	Y	Y	Y	Y	M	M
2	Tax. Enter the Total from Form 2290, page 2, column (4) . . . . .	2	2	0	2	6	0	7
3	from increase in taxable gross vehicle weight (see instructions) . . . . .	3						

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Figure 3.11.23-6 Early Filed Form 720 and Form 2290 and With the Tax Period Edited

3.11.23.10.7.1

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
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3.11.23.10.7.2  
(01-01-2016)

**Early Filed Excise Tax  
Return Form 11-C and  
Form 730**

- (1) Never send an excise tax return back to the taxpayer.

3.11.23.10.7.2.1  
(01-01-2024)

**Early Filed Excise Tax  
Return Form 11-C**

- (1) If the month of the tax period is the same or after the month of the received date, determine how early the return has been filed.

**Note:** On early filed Form 11-C only: if the received date on Form 11-C is prior to the beginning of tax period, edit the return due date as the received date.

**Note:** See IRM 3.11.23.11(2), Received Date, for more information.

If	Then
The tax period is less than 3 months of the process date,	Process as usual. See Figure 3.11.23-7, Early Filed Form 11-C and Form 730 with the Tax Period Edited.
The tax period is greater than 3 months of the process date,	<ol style="list-style-type: none"> <li>1. Edit CCC "U" and attach Form 15210, to request confirmation of the tax period.</li> <li>2. Completely edit the return including the future tax period by the tax payer.</li> <li>3. Leave the return in the batch.</li> </ol>

3.11.23.10.7.2.2  
(01-01-2026)

**Early Filed Excise Tax  
Return Form 730**

- (1) Form 730 can never be filed early. (Taxpayer must file Form 730 for each month for which taxpayer has taxable wagers, by the end of the following month.) Follow procedures in IRM 3.11.23.10.7.6, Entity Perfection of Tax Period (Form 730), for determining the correct tax period on Form 730. See Figure 3.11.23-7, Early Filed Form 11-C and Form 730 with the Tax Period Edited. Use the signature date to help in determining the correct tax period.

Early Filed Return, edit Tax Period and CCC "U." Correspond using local procedures. See IRM 3.11.23.10.7.2.1.

Form **11-C**  
(Rev. December 2017)  
Department of the Treasury  
Internal Revenue Service

**Occupational Tax and Registration Return for Wagering**  
Go to [www.irs.gov/Form11C](http://www.irs.gov/Form11C) for the latest information.  
Return for period from October 15, 2026 to June 30, 2027  
(Month and day) (Year) (Year)

OMB No. 1545-0236

Type or Print

Name  
Gabriel D Trotter

Employer identification number

Number, street, and room or suite no.  
312 Spur Court

City or town, state or province, country, and ZIP or foreign postal code  
Sacramento CA 95813

Check one: ☒ First return ☐ Renewal return  
☐ Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)  
Business address (if different from your home address or address entered above)

Daytime telephone number

Return is being processed on June 30, 2026.

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OGDEN, UT

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**Part I Occupational Tax**  
1 Enter the date (month and day) you'll start accepting wagers during the tax period . . . . .

Cannot be early Filed; edit Tax Period per IRM 3.11.23.10.7.2.2.

Form **730**  
(Rev. December 2017)  
Department of the Treasury  
Internal Revenue Service

**Monthly Tax Return for Wagers**  
(Section 4401 of the Internal Revenue Code)  
Go to [www.irs.gov/Form730](http://www.irs.gov/Form730) for the latest information.

OMB No. 1545-0235

Enter your name, address, employer identification number, and month and year of return.

Name  
Art D Maverick

Month and year  
Nov. 2026

Employer identification number  
00-5126844

Number, street, and room or suite no.  
1952 E. Morgan Ave.

City or town, state or province, country, and ZIP or foreign postal code  
Pittsburgh PA 15219

Check applicable boxes: ☐ Final return ☐ Address change

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1 Gross amount of wagers accepted during month (not including laid-off wagers (see instructions))

2 Gross amount of laid-off wagers accepted during month (see instructions)

3 Add lines 1 and 2

4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . . .  $\times 0.0025 =$

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OGDEN, UT

1	
2	
3	
4a	

Figure 3.11.23-7 Early Filed Form 11-C and Form 730 with the Tax Period Edited

3.11.23.10.7.3  
(01-01-2026)

(1) The tax period is edited to left of the Office of Management and Budget (OMB) number.

Entity Perfection of Tax Period (Form 720)

- (2) The quarter ending dates for Form 720 is March 31, June 30, September 30, and December 31.

Quarter Ending:	Edit as Follows:
202612	2612
202609	2609
202606	2606
202603	2603
202512	2512
202509	2509
202506	2506
202503	2503

- (3) If the taxpayer does not enter the quarter ending date on the return, search the return and any attachments for an indication of the tax period. If found, edit the tax period in “YYMM” format to the left of the OMB number. See Figure 3.11.23-8, Editing Tax Period in “YYMM” Format on Form 720.
- (4) If the quarter ending cannot be determined, process as a current period’s return.

**Reminder:** When the tax period has not been clearly indicated on a Form 720 reporting the IRS Number 133 use the IRS Received Date to help determine the tax period. If the return was received December 31 or prior, process to the preceding 2nd quarter (e.g., Form 720 reporting the IRS Number 133 received on December 31, 2025, process as 202506). If the return was received after December 31, process to the subsequent 2nd quarter (e.g., Form 720 reporting the IRS Number 133 received on January 3, 2026, process as 202606).

- (5) If the return is an “early filed” return, see IRM 3.11.23.10.7.1, Early Filed Excise Tax Return Form 720 and Form 2290.

Form **720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

Quarterly Federal Excise Tax Return

See the Instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

2606

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
**Jeff Wolf**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**620 W. Harrier**  
City or town, state or province, country, and ZIP or foreign postal code  
**Rochester, NY 14603**

Quarter ending

Employer identification number  
**00-0619731**

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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
18	Domestic petroleum oil spill tax		18
16	Imported petroleum products superfund tax		16
21	Imported petroleum products oil spill tax		21
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

	Number of gallons	Rate	Tax	
	<b>14,500</b>	\$.244		
al at terminal rack		.244	<b>3,538 00</b>	<b>60</b>
mixture		.244		
		.105		104
		.000		105
		.000		107
(ons)		.000		119
(see instructions)		.244		
al at terminal rack		.244		35
		.219		69
(an foreign trade)		.044		77
taxable uses		.001		111
				79
62 (a)	Gasoline, tax on removal at terminal rack	.184		
(b)	Gasoline, tax on taxable events other than removal at terminal rack	.184	<b>2,166 97</b>	<b>62</b>
13	Any liquid fuel used in a fractional ownership program aircraft (see instructions)	.141		13
14	Aviation gasoline*	.194		14
	Gasoline, tax on removal at terminal rack	.183		16

Form 720-2<sup>nd</sup> Quarter-  
This is gasoline & diesel fuel  
tax due for the second  
quarter. Enclosed is a check  
for the amount due.  
  
J. Wolf

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OGDEN, UT

Figure 3.11.23-8 Editing Tax Period in “YYMM” Format on Form 720

3.11.23.10.7.4  
(01-01-2026)  
**Entity Perfection of Tax  
Period (Form 2290 /  
Form 2290(SP))**

(1)

Form 2290 and Form 2290(SP) with a remittance go to Lockboxes. The amount of remittance will be notated in red in the upper left-hand portion of the Form 2290 by the Lockbox function. The tax period will be notated under the remittance amount, if the lockbox processed the remittance to a month OTHER THAN 07. Follow procedures in IRM 3.11.23.10.8, Payment Processed to Incorrect Tax Period, if the payment has been processed to the incorrect tax period.

(2)

The tax period is edited to left of the Office of Management and Budget (OMB) number. It is not necessary to edit the two-digit century (e.g., 20) on the return. This has been pre-programmed on the ISRP screen.

3.11.23.10.7.4

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
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**Note:** If Form 2290 is received from April-June reporting July tax liability amounts with no indication of amendment, research TC 150 for July of the current year. If a TC 150 is posted process as July of the subsequent year. Otherwise process as current year

See Figure 3.11.23-9, Editing Tax Period on Form 2290.

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name  
**Hemlock Ranch Inc.**

Employer identification number (EIN)  
**00-3161752**

Type or Print  
Address (number, street, and room or suite no.)  
**423 Tupelo Lane**

City or town, state or province, country, and ZIP or foreign postal code  
**Atlanta, GA 30304**

Check if applicable:  
☐ Address Change  
☐ Amended Return  
☐ VIN Correction  
☐ Final Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. Don't check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. Don't check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**  
**Caution:** If you purchased a used vehicle from a private seller, see instructions.

	Y	Y	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions.	2	0	2	5	1	2
2 Tax. Enter the Total from Form 2290, page 2, column (4)						320.83
3 Additional tax from increase in taxable gross weight (see instructions)						
4 Total tax. Add lines 2 and 3						320.83
5 Credits (Attach supporting documentation. See instructions.)						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input checked="" type="checkbox"/> Credit or debit card <input type="checkbox"/>						320.83

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2025, through June 30, 2026, and are suspended from the tax. Complete and attach Schedule 1.

**Figure 3.11.23-9 Editing Tax Period on Form 2290**

(3) To determine the correct tax period, use the following procedures:

If	Then
"Month" box (line 1) has an entry other than "July",	Edit the month from the taxpayer entry in the "Month" box after verifying that the tax on Line 2 agrees with the month shown.
The beginning month in the "Month" box does not agree with the amount of tax on Line 2,	Use the rate of tax, amount of tax, and number of vehicles to determine the tax period.

If	Then
The return is an Early Filed return,	Follow procedures outlined in IRM 3.11.23.10.7.1, Early Filed Excise Tax Return Form 720 and Form 2290.
A handwritten entry is present and the "Month" box is blank,	Edit the month based on the taxpayer's computation.
The taxpayer has filed multiple Form 2290 tax returns for the same tax period,	Combine all returns into one single return when possible. Make sure to address all Schedule 1s as appropriate.
The taxpayer indicates return is for more than one tax period,	Action Code 211 and correspond for the taxpayer to complete the separate and Form 2290 Schedule 1 for each tax period.
Unable to determine tax period and no other correspondence required,	Process as current year.
Unable to determine the beginning month and other correspondence is required,	Request clarification of the tax period. <ul style="list-style-type: none"> <li>If the taxpayer's reply indicates that the full year's tax is correct and the beginning month is wrong, process as an annual return. (e.g., beginning month 07).</li> <li>If the full year's tax was in error and the beginning month was correct, edit the beginning month as the correct tax period.</li> </ul>
No reply to correspondence,	Edit "July" for the beginning month. See IRM 3.11.23.8.4, Processing No Reply Cases.

**Note:** If there are multiple tax periods indicated circle out all except for the one determined to be the correct tax period.

**Tax Rate Table for Vehicles Except Logging Vehicles**

Category	July (12)	Aug. (11)	Sep. (10)	Oct. (9)	Nov. (8)	Dec. (7)	Jan. (6)	Feb. (6)	Mar. (4)	Apr. (3)	May (2)	Jun. (1)
A	100.00	91.67	83.33	75.00	66.67	58.33	50.00	41.67	33.33	25.00	16.67	8.33
B	122.00	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	144.00	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	166.00	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	188.00	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	210.00	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	232.00	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	254.00	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17

Category	July (12)	Aug. (11)	Sep. (10)	Oct. (9)	Nov. (8)	Dec. (7)	Jan. (6)	Feb. (6)	Mar. (4)	Apr. (3)	May (2)	Jun. (1)
I	276.00	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	298.00	273.17	248.33	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
K	320.00	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
L	342.00	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
M	364.00	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
N	386.00	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.68	96.50	64.33	32.17
O	408.00	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	430.00	394.17	358.33	322.50	286.67	250.83	215.00	179.17	143.33	107.50	71.67	35.83
Q	452.00	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
R	474.00	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
S	496.00	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
T	518.00	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
U	540.00	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
V	550.00	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

***Tax Rates for Logging Vehicles***

Category	July (12)	Aug. (11)	Sep. (10)	Oct. (9)	Nov. (8)	Dec. (7)	Jan. (6)	Feb. (5)	Mar. (4)	Apr. (3)	May (2)	Jun. (1)
A	75.00	68.75	62.49	56.25	50.00	43.74	37.50	31.25	24.99	18.75	12.50	6.24
B	91.50	83.87	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.67
C	108.00	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
D	124.50	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
E	141.00	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
F	157.50	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
G	174.00	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
H	190.50	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.87
I	207.00	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
J	223.50	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
K	240.00	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
L	256.50	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37

Category	July (12)	Aug. (11)	Sep. (10)	Oct. (9)	Nov. (8)	Dec. (7)	Jan. (6)	Feb. (5)	Mar. (4)	Apr. (3)	May (2)	Jun. (1)
M	273.00	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
N	289.50	265.37	241.25	217.12	192.99	168.87	144.75	120.62	96.50	72.37	48.24	24.12
O	306.00	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
P	322.50	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
Q	339.00	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
R	355.50	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
S	372.00	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
T	388.50	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
U	405.00	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
V	412.50	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37

- (4) Lockbox Issues - If the Lockbox function edits a tax period in the T-line area for tax periods correctly per the procedures, no action is needed. If incorrect, circle out the incorrect tax period and edit the correct tax period.

3.11.23.10.7.5  
(01-01-2024)

**Entity Perfection of Tax  
Period (Form 11-C)**

- (1) Compare the amount of tax entered on Form 11-C, Part 1, Line 2 to the tax rate charts below. If the tax period is not entered on the Form 11-C, or is not entered correctly, edit the month corresponding to the amount of tax reported as the tax period for the return.

**Note:** Edit the tax period to the left of the OMB number in YYYYMM format. If the amount of tax reported does not exactly match an amount in the tables below, select the tax period that closest matches the amount of tax reported. If the amount of tax is greater than the amounts reflected for July, then process the return to the July tax period.

***Rates for Wagers Authorized by State Law in Which Accepted***

July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
50.00	45.83	41.66	37.50	33.33	29.16	25.00	20.83	16.66	12.50	8.33	4.16

**Figure 3.11.23-10a**

***Rates for Wagers Not Authorized by State Law in Which Accepted***

July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
500.00	458.33	416.66	375.00	333.33	291.66	250.00	208.33	166.66	125.00	83.33	41.66

**Figure 3.11.23-10b**

3.11.23.10.7.6  
(01-01-2026)

**Entity Perfection of Tax  
Period (Form 730)**

- (1) The tax period block for Form 730 requests the month and year for which taxable wagers are received. Edit the tax period on every Form 730 in YYYYMM format to the left of the OMB Number area of the return. If the tax period is not entered on the Form 730 by the taxpayer, edit the month and year preceding the month in the signature date as the tax period. See Figure 3.11.23-11, Editing a Tax Period on Form 730 with a Signature Date.

Form **730**  
(Rev. December 2017)  
Department of the Treasury  
Internal Revenue Service

**Monthly Tax Return for Wagers**  
(Taxpayer's Code) **2602**

OMB No. 1545-0235

**Taxpayer did not enter the Tax Period.**

Enter your name, address, employer identification number, and month and year of return.

Name **Ben K Jasper**  
Number, street, and room or suite no. **1401 Ruby Blvd**  
City or town, state or province, country, and ZIP or foreign postal code **Memphis TN 38101**

Month and year

Employer identification number **00-1614500**

For IRS Use Only

T  
FF  
FD  
FP  
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Check applicable boxes: ☐ Final return ☐ Address change

1	Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)	1	<b>1,200 00</b>
2	Gross amount of laid-off wagers accepted during month (see instructions)	2	
3	Add lines 1 and 2	3	<b>1,200 00</b>
4a	Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result	4a	
b	Tax on wagers other than wagers described in line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result	4b	<b>24 00</b>
c	Tax on wagers. Add lines 4a and 4b	4c	
5	Credits. No credit is allowed unless supported by evidence (see instructions)	5	
6	Balance due. Subtract line 5 from line 4c (see instructions)	6	<b>24 00</b>

File this return, your payment, and voucher with the IRS as shown under *Where to file* in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.

**Sign Here**  
Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return, including any accompanying certificates 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.

**Ben K. Jasper**  
Signature

**3-31-26**  
Date

Type or print your name below signature.

**Paid**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Figure 3.11.23-11 Editing a Tax Period on Form 730 with a Signature Date

**Note:** If no signature date, edit the month and year preceding the received date as the tax period. See Figure 3.11.23-12, Editing a Tax Period on Form 730 Without a Signature Date.

Form **730**  
(Rev. December 2017)  
Department of the Treasury  
Internal Revenue Service

**Monthly Tax Return for Wagers**  
(Section 4401 of the Internal Revenue Code)  
Go to [www.irs.gov/Form730](http://www.irs.gov/Form730) for the latest information.

OMB No. 1545-0235

Enter your name, address, employer identification number, and month and year of return.

Name  
**Zeke Shepherd**

Month and year

Number, street, and room or suite no.  
**519 Harrier Rd**

Employer identification number  
**00-6219031**

City or town, state or province, country, and ZIP or foreign postal code  
**Jackson MS 39205**

For IRS Use Only

T	
FF	
FD	
FP	
I	
T	

Check applicable boxes:

☐ Final return

☐ Address change

1

Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions)

2

Gross amount of laid-off wagers accepted during month (see instructions)

3

Add lines 1 and 2

4a

Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result

4b

Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result

4c

Tax on wagers. Add lines 4a and 4b

5

Credits. No credit is allowed unless supported by evidence (see instructions)

6

Balance due. Subtract line 5 from line 4c (see instructions)

001

RECEIVED

02202026

OGDEN, UT

IRS-OSC

1

2

3

4a

4b

4c

5

6

File this return, your payment, and voucher with the IRS as shown under *Where to file* in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return, knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.

**Zeke Shepherd**

Signature

Type or print your name below signature.

DATE

DATE

Paid

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Figure 3.11.23-12 Editing a Tax Period on Form 730 Without a Signature Date

(2) When editing an early filed Form 730 return, edit the tax period to be the month and year preceding the month of the signature date. If the signature date is not present, edit the month and year preceding the month of the received date.

3.11.23.10.8  
(01-01-2026)  
Payment Processed to  
Incorrect Tax Period or  
Master File Tax (MFT)  
Code

(1) The payment received with Form 720, Form 11-C, Form 730, Form 2290 or Form 2290(SP) processed by RPS, a Lockbox, or within a field office may be applied to an incorrect tax period.

**Reminder:** Patient-Centered Outcomes Research (PCOR) payments for Form 720 PCOR tax will only be applied to 2nd quarter tax periods. If the payment has been applied to a quarter other than the 2nd quarter have the PCOR payment applied to the same 2nd quarter that the Form 720 PCOR return was intended.

3.11.23.10.8

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**

33515027

If	Then
The payment was processed to an incorrect tax period or to an incorrect MFT,	<ol style="list-style-type: none"> <li>1. Edit Action Code 450 or CCC "U" as appropriate.</li> <li>2. Attach Form 4227 noting that the remittance was processed to an incorrect tax period and/or MFT, notating the corrected Tax Period.</li> <li>3. Leave return in pack for continued processing.</li> </ol>
There are Electronic Federal Tax Payment System (EFTPS) receipts or other payment documents attached to the return indicating that the payment has been applied incorrectly,	<ol style="list-style-type: none"> <li>1. Edit Action Code 450 or CCC "U" as appropriate.</li> <li>2. Attach Form 4227 noting that the remittance was processed to an incorrect account.</li> <li>3. Leave return in pack for continued processing.</li> </ol>

3.11.23.11  
(01-01-2026)  
**Received Date**

- (1) The date a document is received in the Campus or the IRS Office is the date stamped as the "IRS Received Date".
- (2) **An IRS Received Date is required on all Form 720, Form 11-C, Form 730, and those within the Form 2290 series.**

**Note:** On early filed Form 11-C only: if the received date on Form 11-C is prior to the beginning of tax period, edit the return due date as the received date.

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**Figure 3.11.23-13 Editing a Received Date**

#  
#

- (5) When a Form 720 or Form 2290 is delinquent and the taxpayer explains the return is late due to the rejection of a timely filed electronic return, check the return for a MeF rejection notification.

**Note:** Taxpayers are instructed to notate in red in the top margin of the return “REJECTED ELECTRONIC RETURN” to indicate the timely filed return cannot be filed electronically. The notation could be anywhere on the return



and is not required, but they must attach a copy of the MeF rejection notification in order to show they qualify for an edited Received Date.

- (6) If a MeF rejection notification is not attached, perfection of the Received Date is not necessary. If a notification is attached, edit the IRS stamped Received Date as follows:

**Note:** The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection. The first transmission of any rejected return must have been filed before the due date of the relevant form for this rule to apply.

If	And	Then
The postmark date is within 10 days of the date of the rejection,		Edit the IRS Received Date to be the date of the rejection. For example, postmark date is 05-07-2026 and first rejection is 04-30-2026. Change Received Date to 04-30-2026.
The postmark date is more than 10 days after the date of the rejection,		Leave the IRS Received Date as is. For example, postmark date is 05-14-2026 and first rejection is 04-30-2026. Leave the Received Date as is. <b>Exception:</b> Change the Received Date to the postmark date if the postmark date makes the return timely.
There are two rejections,	Within 10 days of one another and one is within 10 days of the postmark date,	Edit the IRS Received Date to be the date of the first rejection. For example, postmark date is 05-13-2026, the second rejection is 05-04-2026. The first rejection is 04-30-2026 Change the Received Date to 04-30-2026.
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the postmark date,	Edit the IRS Received Date to be the date of the second rejection. For example, postmark date is 05-08-2026, the second rejection is 04-30-2026. The first rejection is 04-16-2026. Change the Received Date to 04-30-2026.

If	And	Then
There are two rejections,	Not within 10 days of one another and second rejection not within 10 days of the postmark date,	<p>Leave the IRS Received Date as is.</p> <p>For example, postmark date is 05-18-2026, the second rejection is 05-04-2026. The first rejection is 04-13-2026. Leave the Received Date as is.</p> <p><b>Exception:</b> Change the Received Date to the postmark date if the postmark date makes the return timely.</p>

(7) The IRS Received Date will be stamped on the face of the return.

(8) A valid IRS Received Date Stamp may consist of the following:

- The word "Received"
- Month (alpha or numeric)
- Day (for example "1" or "01")
- Year - four digits
- "Area Office", "Campus", "Field Office", "Taxpayer Assistance Center" (TAC), plus the city, location, or functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

**Exception:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management, or Submission Processing (SP)), circle out the invalid Received Date and edit the correct IRS Received Date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS), Department/Bureau of Motor Vehicles (DMV/BMV) or the IRS Office of Chief Counsel are not properly filed and a Received Date by that office is not the "IRS Received Date".

(9) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page one of the return.

(10) Edit the Received Date according to the following priority:

- a. The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service (USPS) Postmark, Foreign Postmark date, or Private Delivery Service (PDS) dates are as follows:

If	Then
An envelope is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that corresponds with the correct delivery of the return.
The postmark is missing and the envelope is <b>certified</b> ,	Look for the <b>USPS.com Track &amp; Confirm</b> record that was attached to the return (should be in front of the envelope) Use the <b>acceptance</b> date on the record to determine timeliness and follow normal editing procedures. See paragraph 13 below for the return due dates. If the <b>USPS.com Track &amp; Confirm</b> record is not attached, take no action.
An envelope has both a USPS, foreign, or PDS and private metered postmark,	Always use the USPS, Foreign, or PDS Postmark.
An envelope has two private meter postmarks,	Always use the latest private metered postmark.
An envelope has only one private meter postmark,	Use the private metered postmark.

- b. Service Center Automated Mail Processing System (SCAMPS) digital date
- c. Revenue officer's or other IRS official's signature date
- d. Signature date (only if within current year)
- e. DLN Julian control date minus 10 days
- f. Current date minus 10 days

- (11) If a return has been faxed to another area of the IRS and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

**Note:** The EEFax Date **cannot** legally be used as an IRS Received Date.

- (12) Edit the Received Date as follows:

If	Then
	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

#  
#  
#

If	Then
date and the postmark or shipment date is on or before the legal or extended due date,	<p>Edit the IRS Received Date to agree with the postmark or shipment date.</p> <p><b>Note:</b> The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> <li>• U.S. Postal Service,</li> <li>• Private Delivery Services (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS and delivered via an acceptable type of service. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated Private Delivery Services and types of services, or</li> <li>• Returns with a Foreign Postmark.</li> </ul> <p><b>Note: For certified mail only-</b> If a postmark is not present, look for a “USPS.com Track &amp; Confirm” record attached to the return (should be in front of the envelope). Use the “Acceptance” date on the record to determine timeliness and follow normal editing procedures. See the due dates charts below in paragraph 13. If the “USPS.com Track &amp; Confirm” record is not attached, take no action.</p>
Two or more dates are stamped on the return,	<p>a. Use the earliest IRS stamped Received Date.</p> <p>b. Circle all other dates (handwritten or stamped) not needed for transcription.</p> <p><b>Note:</b> Treat Received Dates that are circled out by another function as if they are not present.</p>
A Federal return is addressed to the IRS but delivered to a State agency,	Use the postmark date as the IRS Received Date.
Federal return is addressed to a State Agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a TAS or Chief Counsel Received Date,	Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

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##  
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#  
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#  
#  
#

**Reminder: Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.**

- (13) See the charts below for the due dates of Form 720, Form 11-C, Form 2290, and Form 730. If the due date falls on a Saturday, Sunday, or legal holiday, the form is due the next business day.

**Form 720 All IRS Numbers Due Dates (Except the IRS Number 20 and the IRS Number 133)**

Tax Period	Tax Period Ending	Due Date		#
202612	12/31/26	02/01/27		#
202609	09/30/26	11/02/26 <b>Note:</b> 2025: 10/31/ 2026 is a Saturday.		#
202606	06/30/26	07/31/26		#
202603	03/31/26	04/30/26		#
202512	12/31/25	02/02/26 <b>Note:</b> 2025: 1/31/2025 is a Saturday		#
202507	09/30/25	10/31/25		#

**Form 720 IRS Number 20 Due Date**

Tax Period	Tax Period Ending	Due Date		#
202606	06/30/26	07/31/26		#
202506	06/30/25	07/31/25		#

**Note:** The IRS Number 20 is valid for the 2nd quarter ONLY.

**Form 720 IRS Number 133 Due Date**

Tax Period	Tax Period Ending	Due Date		#
202606	06/30/26	07/31/26		#

**Note:** The IRS Number 133 is an annual tax and is valid for the 2nd quarter ONLY.

**Form 11-C Annual Due Date**

Filing Frequency	Tax Period	Due Date		#
Annual	202607	07/01/26		#

**Form 2290 and Form 2290(SP) Due Date**

Filing Frequency	Tax Period	Due Date		#
Annual	202507	09/03/26		#

**Form 2290 and Form 2290(SP) Due Date when a Vehicle is first placed in service on a public highway**

IF, in this period, the vehicle is first used during...	THEN, Form 2290 and payment is due by...	AND this date should be entered on Form 2290, Line 1
July 2025	September 2, 2025	202507
August 2025	September 30, 2025	202508
September 2025	October 31, 2025	202509
October 2025	December 1, 2025	202510
November 2025	December 31, 2025	202511
December 2025	February 2, 2026	202512
January 2026	March 2, 2026	202601
February 2026	March 31, 2026	202602
March 2026	April 30, 2026	202603
April 2026	June 1, 2026	202604
May 2026	June 30, 2026	202605
June 2026	July 31, 2026	202606

**Note:** If any due date falls on a Saturday

, Sunday or legal holiday, the due date is the next business day.

**Form 730 Monthly Due Dates**

<b>Tax Period</b>	<b>Due Date</b>		#
202612	02/01/27		#
202611	01/04/27 <b>Note:</b> 2025: Jan 2 2026 is a Saturday		#
202610	12/02/26		#
202609	11/02/26 <b>Note:</b> 2025: Oct 31 2026 is a Saturday		#
202608	09/30/26		#
202607	08/31/26		#
202606	07/31/26		#
202605	07/01/26		#
202604	06/01/26		#
202603	04/30/26		#
202602	04/01/26		#
202601	03/02/26 <b>Note:</b> 2025: Feb 28 2026 is a Saturday		#
202512	02/02/26 <b>Note:</b> 2025: Jan 31 is a Saturday		#
202511	12/31/25		#
202510	12/01/25		#
202509	10/31/25		#

3.11.23.11.1  
(01-01-2021)

**Received Date Editing -  
Form 2290 and Form  
2290(SP)**

- (1) For heavy highway motor vehicles used on public highways in July, Form 2290 and Form 2290(SP) must be filed by August 31.
- (2) For vehicles whose first use is in a later month, Form 2290 must be filed by the last day of the month following the month of the vehicle's first use.
- (3) For vehicles for which tax is suspended during the taxable period under the 5,000/7,500-mile exemption, an amended Form 2290 return is due, if the

vehicle later exceeds the applicable mileage limit. The amended Form 2290 must be filed by the last day of the month following the month in which the vehicle's use exceeded the limit.

- (4) Form 2290 is often received with multiple received dates indicated on Page 2 and Schedule 1. Circle out the erroneous received dates on Page 2 in such a manner that the tax data is still legible for the ISRP function.

**Note:** If the Schedule 1 being sent to the taxpayer already has an authorized IRS Received Date affixed, it is not necessary to place another IRS Received Date on the Schedule 1. Return the Schedule 1 to the taxpayer with the previously affixed IRS Received Date.

3.11.23.11.2  
(01-01-2022)

**Received Date - Form 2290 Alternative Proof of Payment Program**

- (1) The IRS has developed a Memorandum of Understanding (MOU) with various state agencies that allow the agency to accept the Form 2290 and payment for the IRS on behalf of the taxpayer. This MOU is referred to as the Alternative Proof of Payment (APP) program. When a Form 2290 is received from a state Department of Motor Vehicles (DMV) treat the filing as if it is part of the APP program.
- (2) When the IRS has received a Form 2290 from a state agency participating in the APP program that accepts a Form 2290 from a taxpayer and mails the Form 2290 to the IRS, the Form 2290 is not considered received until it has been received by the IRS. Use the date the IRS received the Form 2290 as the Received Date. See IRM 3.11.23.17.12.1, Form 2290 Alternative Proof of Payment Program, for more information.

**Exception:** If the IRS receives the Form 2290 after the return due date the postmark date on the envelope from the state agency will be the date the return is deemed filed. If the postmark date is unknown follow guidance in IRM 3.11.23.11, Received Date, for determining the received date.

3.11.23.12  
(01-01-2024)

**Computer Condition Codes**

- (1) Computer Condition Codes (CCC) are used to identify a special condition or computation to post to the Master File.
- (2) Computer Condition Codes are edited to the right of the entity area.

3.11.23.12.1  
(01-01-2016)

**CCC "D" Reasonable Cause for Failing to Pay Timely**

- (1) **"D" - Reasonable Cause for Failing to Pay Timely (All Excise Forms).** CCC D will no longer be edited by Code and Edit tax examiners. If the taxpayer requests an abatement for Failing to Pay Timely when the return is submitted, send Letter 1382C, Penalty Removal Request Incomplete, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed. In the cases of a disaster, Code and Edit tax examiners will be provided with the coding procedures to follow.

**Exception:** Per IRM 3.11.23.22.1, IRC 6020(b) Prepared by Collections, CCC "D" may be edited on IRC 6020(b) returns when notated to not assess failure to pay penalty.



3.11.23.12.2  
(01-01-2025)  
**CCC "F" - Final Return**

- (1) **"F" - Final Return (All Excise Forms)** - Edit CCC F when the taxpayer checks the Final box or gives a positive indication that they are not liable for filing future returns. Notations such as (but not limited to):
  - Final
  - Deceased
  - Out of Business
  - Liquidation
  - Exempt under IRC 501(c)(3)
  - Dissolved
  - One-time filer
- (2) **Form 720:**
  - When the taxpayer indicates final, no entries on return and no signature, attach a Form 4227 with a note and send to the Centralized Specialty Tax Operation (CSTO). If a form is received with this criteria but has a signature, CCC "F" and process as usual.
- (3) **Form 2290::**
  - a. Form 2290 received in Code and Edit with no tax and either signed or not signed stating that they are "under 55,000 pounds", "out of business", "no longer in business for several years", checked the "Final Return" box, stated "NOT LIABLE", "deceased", etc., code with CCC "F" and process as usual. It is not necessary to correspond for a signature on these returns if it is missing.
  - b. If the Form 2290 is received with this criteria, has a signature and a tax amount on Line 2, edit CCC "F", return the Schedule 1 as appropriate (e.g., tax paid, current year, etc.) and process as usual. If the signature is missing on a taxable return correspond.

**Note:** Taxpayers stating that they no longer own or have a particular vehicle would not constitute a final return.

3.11.23.12.3  
(01-01-2016)  
**CCC "G" Amended Returns**

- (1) Refer to IRM 3.11.23.2.11, Amended Returns.

3.11.23.12.4  
(01-01-2016)  
**CCC "J" Reasonable Cause for Failing to Make Timely Deposits**

- (1) Edit CCC "J" when the return is late and Form 3198, Special Handling Notice for Examination Case Processing, or similar attachment indicating the return has been secured under IRC 4741-4784.2 is attached.
- (2) Otherwise, do not edit CCC "J" if the taxpayer requests an abatement for Failing to make timely deposits when the return is submitted. Instead, send Letter 1382C, Penalty Removal Request Incomplete, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed. In the cases of a disaster, Code and Edit tax examiners will be provided with the coding procedures to follow.

3.11.23.12.5  
(01-01-2024)  
**CCC "L" - IRC 6114 Election (Form 720)**

- (1) Edit CCC "L" if:
  - Taxpayer writes "IRC 6114 Election" on the top of the Form 720.

- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), is attached.
- Taxpayer attaches a letter referring to IRC 6114 to the Form 720.
- Taxpayer writes at the top of the Form 720 in red print the following statement: "Election to participate in FET Voluntary Compliance Initiative pursuant to Announcement 2008-18."

3.11.23.12.6  
(01-01-2026)

**CCC "O" - Module  
Freeze**

- (1) CCC "O" is entered when a pre-settlement manual refund will be made and a Form 3753 (Manual Refund Posting Voucher), Form 5792 (Request for IDRS Generated Refund (IGR)) or Form 12857 (Refund Transfer Posting Voucher) is attached. Verify that the Name Control, EIN and Tax Period on the return is the same as the data on the form. See Figure 3.11.23-14, CCC "O" - Module Freeze.

<b>Form 720</b> (Rev. June 2025) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.	<b>2603</b> OMB No. 1545-0023								
Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change		<b>FOR IRS USE ONLY</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> </table>	T		FF		FD		FP	
T										
FF										
FD										
FP										
Name <b>Emerald Trucking Co.</b> <small>(If you have a P.O. box, see the instructions.)</small> <b>411 Onyx Ave.</b> <small>City or town, state or province, county, and ZIP or foreign postal code</small>		Quarter ending <b>03-31-26</b> Employer identification number <b>00-3416522</b>								

Special handling <b>Manual Refund Posting Voucher</b>	(For Accounting Use Only) DLN of Form 3753				
To <b>Accounting</b>	From and return to (originating team and department) <b>Account Management</b>				
<b>Section I - Account Information</b>					
1. TIN (EIN/SSN) <b>00-3416522</b>	2. Tax period (yyyy/mm) <b>202603</b>	3. MFT <b>03</b>	4. Plan number	5. Schedule number	6. Schedule/Transaction date (mmdd/yyyy)
7. Name and address of taxpayer as shown on Master File <b>Emerald Trucking Co.</b> <b>411 Onyx Ave.</b> <b>Louisville KY 40201</b>			8. Form number <b>720</b>	9. DLN of return	
			10. Transaction Code	a. Primary 840	b. Amount of refund check
				c. Secondary 770	d. Interest
11. Make check payable to					

Research slip attached shows TC 840, manual refund has posted to Form 720. (MFT 03)

To							
From							
Interest Period							
Amount of Interest	\$		\$		\$		\$
<b>Section IV - Other Remarks</b>							
Initiating ROD <input type="checkbox"/> (1) LB&I <input type="checkbox"/> (5) TS-AM <input type="checkbox"/> (9) Appeals <input type="checkbox"/> (2) SBSE <input type="checkbox"/> (6) TS Compliance <input type="checkbox"/> (0) ICE <input type="checkbox"/> (3) TAS <input type="checkbox"/> (7) TS-SP <input type="checkbox"/> (4) TEGE <input type="checkbox"/> (8) RICS							
<b>Section V - Manual Refund Approval</b>							
1. Signature of Approving Official <b>W. Jasper</b> <b>Chief, Adj. Branch</b>				2. Name of originator (print)		a. SEID	
				3. Date <b>4-24-26</b>		4. Telephone number	
Form <b>3753</b> (Rev. 5-2025)    Catalog Number 22450W    publish.no.irs.gov    Department of the Treasury - Internal Revenue Service							

Figure 3.11.23-14 CCC "O" - Module Freeze

**Note:** When issuing a CCC "O" research to determine if TC 840 (Manual Refund Transaction) has posted.

If	Then
TC 840 has posted,	a. Enter CCC "O" b. Continue processing

If	Then
TC 840 has not posted,	<ol style="list-style-type: none"> <li>Enter Action Code 344 to issue Manual Refund</li> <li>Prepare Form 4227 and notate Manual Refund</li> <li>Continue processing</li> </ol>

3.11.23.12.7  
(01-01-2018)  
**CCC “R” - Reasonable Cause for Failing to Timely File Return**

- (1) If the taxpayer requests an abatement for Reasonable Cause for Failing to Timely File Return when the return is submitted, send Letter 1382C, Penalty Removal Request Incomplete, which will inform the taxpayer of the proper procedure to follow to request abatement, if, and when a penalty is assessed. In the cases of a disaster, Code and Edit tax examiners will be provided with the coding procedures to follow.
  - (2) Edit CCC “R” with a Penalty and Interest (P/I) Code “1” only when the taxpayer has paid an amount for precomputed penalty or interest and the return was
- Penalty and Interest box. See IRM 3.11.23.13, Taxpayer Reports Precomputed Penalty Interest.

#

3.11.23.12.8  
(01-01-2016)  
**CCC “U” - Unprocessable Document**

- (1) Edit CCC “U” on any return that has an unprocessable condition.
- Note:** CCC “U” is not valid for Form 720 and the Form 2290 series.

3.11.23.12.9  
(01-01-2016)  
**CCC “W” - “Cleared by Statute” Stamped on Return**

- (1) Refer to IRM 3.11.23.2.10, Statute Returns.

3.11.23.12.10  
(01-01-2016)  
**CCC “X” - Refund/Settlement Freeze**

- (1) Edit CCC “X” when the taxpayer requests any balance left over after paying tax and/or penalties to be applied to another tax module:
  - Prepare Form 3465, Adjustment Request, and route to Centralized Specialty Tax Operation (CSTO) with the request and a photocopy of Page 1 of the return.
  - Annotate on the return “3465 prepared”.
  - On no reply cases for a signature, CCC “X” will be edited on overpaid returns.

**Note:** Subtract the tax, penalties and interest amounts from the remittance amount if available.

3.11.23.12.11  
(01-01-2026)

**CCC "Z" - Missing  
Abstract Number (Form  
720)**

- (1) When an Abstract Number (the IRS Number (Number)) is missing, and the amount is over \$100.00, CCC "Z" sends a transcript to the Centralized Specialty Tax Operation for the Reports Analyst to determine the correct Abstract Number. The Abstract Number determines the Government Agency that will receive the money from the trust fund, for example, the Department of Transportation receives money for the Highway Trust Fund and the Airport and Airway Trust Fund.
- (2) Edit CCC "Z" when an amount of \$100.00 or more is on Part I, Line 1, Part II Line 2 and/or Part III Line 3, but no Abstract Number (the IRS Number) is indicated.

**Exception:** Returns that are prepared or secured by Examination and notated IRC 6020(b).

**Reminder:** Prior to editing CCC "Z" or the IRS Number "80", check the entity plus any attachments that might identify which IRS Number must be used.

3.11.23.12.12  
(01-01-2016)

**CCC "1" - Wagers  
Authorized Under the  
Laws of the State in  
Which Accepted (Form  
11-C)**

- (1) Edit CCC "1" when the "Renewal" box is checked and the \$50.00 category is paid rather than the \$500.00 category. The lower amount is used for those wagers authorized by their respective states.

3.11.23.12.13  
(01-01-2016)

**CCC "3" - No Reply to  
Correspondence**

- (1) Edit CCC "3" when the taxpayer either does not respond to a correspondence or the correspondence is returned undeliverable.

3.11.23.12.14  
(01-01-2022)

**CCC "4" - 6020(b)  
Return**

- (1) Edit CCC "4" when the IRS's Compliance Branch has prepared a return and the revenue officer has entered IRC 6020(b).

**Note:** CCC "4" cannot be used with CCC "R" and/or "Z".

3.11.23.12.15  
(01-01-2025)

**CCC 5 - IRS Number 150  
and Form 7208 (Form  
720)**

- (1) Edit CCC 5 when the IRS Number (Abstract Number) 150 has a significant amount (greater than zero) and Form 7208, Excise Tax on Repurchase of Corporate Stock, is attached.

**Reminder:** Only one CCC (5, 6 or 8) is allowed to be present at a time. These codes should follow the other valid CCC criteria.

3.11.23.12.16  
(01-01-2024)

**CCC 6 - IRS Number 150  
and Form 7208 (Form  
720)**

- (1) Edit CCC 6 when the IRS Number (Abstract Number) 150 has a significant amount (greater than zero) and Form 7208, Excise Tax on Repurchase of Corporate Stock, is **not** attached.

**Reminder:** Only one CCC (5, 6 or 8) is allowed to be present at a time. These codes should follow the other valid CCC criteria.

3.11.23.12.17 (01-01-2025) **CCC 8 - IRS Number 150 and Form 7208 (Form 720)**

(1) Edit CCC 8 when the IRS Number (Abstract Number) 150 amount equals zero and Form 7208, Excise Tax on Repurchase of Corporate Stock, is attached.

**Reminder:** Only one CCC (5, 6 or 8) is allowed to be present at a time. These codes should follow the other valid CCC criteria.

3.11.23.13 (01-01-2026) **Taxpayer Reports Precomputed Penalty Interest**

(1) The Penalty/Interest (P/I) Code is used when the taxpayer has paid an amount interest when it normally would not. #

(2) Enter Code “1” to the right of the Penalty and Interest box when precomputed delinquency penalty and/or interest is shown. If only precomputed interest is shown, edit CCC “R” as well as “1”. CCC “R” will override the P/I Code 1 where delinquency penalty is concerned. See Figure 3.11.23-15, Precomputed Interest on Form 2290. #

**\$2535.10**  
**2507**

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name **Larry Marten** Employer identification number (EIN) **00-9112556**

Type or Print Address (number, street, and room or suite no.) **210 Fisher Street**

City or town, state or province, country, and ZIP or foreign postal code **Dallas Texas 75260**

Check if applicable:  
☐ Address Change  
☐ Amended Return  
☐ VIN Correction  
☐ Final Return

Check this box if reporting (a) additional tax or an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. Don't check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. Don't check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**  
**Caution:** If you purchased a used vehicle from a private seller, see instructions.

	Y	Y	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter <b>202507</b> in the boxes to the right. If "NO," see the table on page 3 of the instructions.	2	0	2	5	0	7
2 Tax. Enter the <b>Total</b> from Form 2290, page 2, column (4).	<b>2,510.00</b>					
3 Additional tax from increase in taxable gross weight (see instructions).						
4 Total tax. Add lines 2 and 3.	<b>2,510.00</b>					
5 Credits (Attach supporting documentation. See instructions.)						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> <b>Interest Included</b>	<b>2510.00</b>					
	<b>X 2,535.10</b>					

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2025, through June 30, 2026, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025, were not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable. ☐

8b Vehicle identification numbers \_\_\_\_\_

9 I declare that vehicle identification numbers \_\_\_\_\_ were listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025. These vehicles were sold or transferred to \_\_\_\_\_ on \_\_\_\_\_. At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

**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 **Larry Marten** Date **08-28-25**  
Type or print name below signature. \_\_\_\_\_ Telephone number \_\_\_\_\_  
If a preparer's name, type or print name below signature. \_\_\_\_\_

Figure 3.11.23-15 Precomputed Interest on Form 2290

- (3) If there is a taxpayer precomputed penalty and/or interest on the return, a received date must be present. See IRM 3.11.23.11, Received Date.

#

3.11.23.14  
(01-01-2025)

**Precomputed Penalties  
(Form 720)**

- (1) The Internal Revenue Code provides for other penalties to be assessed against taxpayers, such as for "Fraud". Provisions have not been made for assessing these other penalties on the original input of the return. Therefore, they should not be included in the penalty and interest box, if shown on the return.
- (2) These other penalties can be identified as follows:
  - IRC 6663 - Fraud
  - IRC 6674 - Fraudulent statement provided to employee or failure to provide statement to employee, where statement required under IRC 6051 or 6053(b)
  - IRC 6721(a)(2)(B) - Failure to include all information required on return, or inclusion of incorrect information
- (3) Precomputed penalties other than delinquency, Federal Tax Deposit (FTD) or Failure to Pay (FTP) will be handled as follows:
  - a. Prepare Form 3465, Adjustment Request, to request an assessment of the penalty. If a remittance amount includes all or part of the penalty, indicate on Form 3465 that this portion of the remittance is available for application to the assessment.
  - b. Annotate in the left margin of the return that "3465 Prep". Route Form 3465 to the Centralized Specialty Tax Operation (CSTO).
  - c. Edit CCC "R" on any return which shows an assessment of "fraud" penalty.
  - d. Edit CCC "X" to freeze the refund until the assessment for penalty posts to the BMF.

3.11.23.15  
(01-01-2025)

**Penalty and Interest Box  
- Form 720**

- (1) If the FD line in the Penalty and Interest Box is blank, edit the Failure to Deposit (FTD) Penalty shown on Form 4364, Delinquency Computations, or attachments, if present.
  - a. If the FTD Penalty is present, make sure it is added to the balance due or subtracted from the overpayment.
  - b. Subtract any penalties or interest (other than FTD Penalty) included in the balance due.
  - c. For penalties other than the FTD Penalty, Delinquency or Failure to Pay, prepare Form 3465, Adjustment Request, and route to the Centralized Specialty Tax Operation (CSTO).

3.11.23.16  
(01-01-2025)

**Processing Form 720**

- (1) Form 720 is the return for reporting many of the federal excise taxes.
 

**Note:** The Form 720 is revised, as needed, to reflect changes in the tax law. The IRS Numbers might not be in the same place as on earlier returns, and a taxpayer might not notice the change. Be on the lookout for possible misplaced entries and move to correct Abstract Number (the IRS Number). For example, a large trucking company selects the IRS Number 29 (Ship Passenger Tax). Move this tax to the IRS Number 33 (Retail Tax). If there is any question, see your lead.
- (2) The valid Computer Condition Codes on Form 720 are D, F, G, J, L, O, R, W, X, Z, 3, 4, 5, 6 and 8.
- (3) Follow normal procedures for:



- Edit Marks - IRM 3.11.23.3, Edit Marks
- Unprocessable Returns - IRM 3.11.23.8, Unprocessable Returns
- Signature - IRM 3.11.23.9, Signature
- Third-Party Designee - IRM 3.11.23.9.1, Third-Party Designee Checkbox - Form 720, Quarterly Federal Tax Return, Form 2290, Heavy Highway Vehicle Use Tax Return, and Form 2290(SP), Heavy Vehicle Use Tax Return (Spanish Version)
- Entity Perfection - IRM 3.11.23.10, Entity Perfection - General
- Entity Perfection of Domestic Addresses - IRM 3.11.23.10.5, Entity Perfection - Domestic Addresses
- Entity Perfection of Foreign Addresses - IRM 3.11.23.10.6, Entity Perfection of Foreign Addresses
- Entity Perfection of Tax Period - IRM 3.11.23.10.7.3, Entity Perfection of Tax Period (Form 720)
- Received Date Editing - IRM 3.11.23.11, Received Date
- Computer Condition Codes - IRM 3.11.23.12, Computer Condition Codes
- Amended Returns - IRM 3.11.23.2.11, Amended Returns

**Reminder:** Route Form 720 (Amended) to Centralized Specialty Tax Operation (CSTO) at the following address:  
 Internal Revenue Service  
 Stop 5701G  
 7940 Kentucky Drive  
 Florence, KY 41042

- (4) **Form 720 must be edited for dollars and cents.**
- (5) Form 720 has several pages and attachments that must be attached. Document Perfection arranges Form 720 in the following order when transcription line entries are present:
  - Page 1 (Part I taxes)
  - Page 2 (Continuation of Part I taxes and Part II taxes)
  - Page 3 (Part III computations)
  - Page 4 (Schedule A and T)
  - Pages 5, 6, and 7 (Schedule C)
  - All other forms and schedules may be in any order
- (6) See Exhibit 3.11.23-1, Form 720, Quarterly Federal Excise Tax Return, for Form 720 transcription lines (T-lines).
- (7) Form 720 return processing volume and time is reported under the following Program Codes:

Program Code	Program
11800	General Form 720 processing
11801	Form 720 with Line 3 tax of \$1 million or more
11802	Form 720 refund returns
11804	Form 720 reporting the IRS Number 133, Patient-Centered Outcomes Research Fee

Program Code	Program
11809	Form 720 reporting the IRS Number 136, Taxable Medical Devices

- (8) After coding any Form 720 return showing one million dollars or more in tax, Code and Edit must send a copy to Centralized Specialty Tax Operation (CSTO) million dollar return database following procedures established between SBSE Specialty Tax and the Ogden Submission Processing Center.

The Form 720 return includes Schedule C.

**Reminder:** If there is an amount on Line 4, send the form to the Ogden SBSE Excise Tax Specialist. No photocopies are necessary.

**Note:** When processing cannot determine the correct IRS Number and assigns the IRS Number 80 with CCC “Z”, a report goes to the Reports Analysts to research for the correct IRS Number.

- (9) Any Form 720 return that has “Notice 2020-48” or “Notice 2020-55” written in the top-center margin of the return must be edited with Action Code 430 in the bottom-left margin.

3.11.23.16.1  
(01-01-2026)

**Form 720 Part I and Part II**

- (1) If the taxpayer enters the number of gallons (Fuel and Floor Stock Taxes), number of persons (Ship Passenger Tax), number of tons (Manufacturers Taxes), number of doses (Vaccine Taxes), premiums paid (Other Excise Taxes), amount of obligations (Obligations not in Registered Form) and the “Tax” column is blank or zero, compute and edit the tax for the correct IRS number. Also, adjust Line 3 accordingly.

#

18, 19, 21, 53, 54, or 98 in Part I or 20 in Part II, on Form 720, Form 6627, Environmental Taxes, must be attached.

- a. If attached, Form 6627 must be math verified. See IRM 3.11.23.16.2, Form 6627, Environmental Taxes.
  - b. Do **not** math verify if the entries that require math verification are on an attachment to Form 6627 rather than on Form 6627.
  - c. If not attached or is incomplete, correspond to secure a completed Form 6627.
  - d. If no reply, edit CCC “3”.
  - e. Continue processing.
- (3) The medical device excise tax was repealed by the Further Consolidated Appropriations Act 2020, Public Law (PL) 116-94.
- (4) The Excise Tax on Repurchase of Corporate Stock (Form 7208, the IRS Number 150), created by P.L 117-169, Inflation Reduction Act (IRA) of 2022, Section 10201, was placed on Form 720 starting on tax period 202306 and later. See IRM 3.11.23.12.15, CCC 5 - IRS Number 150 and Form 7208, IRM 3.11.23.12.16, CCC 6 - IRS Number 150 and Form 7208, and IRM 3.11.23.12.17, CCC 8 - IRS Number 150 and Form 7208.

**Note:** IRS No. 150 is valid for tax period 202409 and later. See IRM 3.11.23.16.7, Perfection of the IRS Number Area (Part I and Part II), for more information.

- (5) The Excise Tax on Sales of Designated Drugs During Statutory Periods (the IRS Number 142), created by P.L 117-169, IRA 2022, Section 11003, is valid for tax periods 202403 and later.

3.11.23.16.1.1  
(01-01-2016)

- (1) Perfect entries for the IRS Numbers 108, 109, and/or 113 on Form 720 per the table below:

**IRS Numbers 108, 109,  
and 113 Perfection**

If	And	Then
There is a tax amount reported on Line(s) 108, 109, and/or 113,	The number of tires is reported on the corresponding lines toward the middle of the form,	Underline the IRS Number and underline the number of tires.
There is a tax amount reported on Line(s) 108, 109, and/or 113,	The number of tires is not reported on the corresponding lines toward the middle of the form,	a. Correspond for the missing information. b. Enter the taxpayer's response on the correct line(s) for the number of tires. c. Underline the IRS Number and the number of tires.
There is a number of tires reported on Line(s) 108, 109, and/or 113 toward the middle of the form,	The corresponding tax amount cannot be easily ascertained, <b>Note:</b> If the only tax being reported is tire tax under one IRS Number then the tax can easily be ascertained.	a. Correspond for the missing information. b. Enter the amount of tax based on the taxpayer's response on the correct line(s). c. Underline the IRS Number and the number of tires.
A version of Form 720 prior to the January 2009 version has been used to file for quarter(s) ending March 31, 2009 or subsequent,	The taxpayer is reporting tire tax on Line(s) 108, 109, and/or 113 and the number of tires cannot be ascertained from the form or attachments,	a. Correspond for the current revision of Form 720. b. When the response has been received underline the IRS Number and the number of tires.

If	And	Then
The taxpayer has provided the tire and tire tax information,	It is not reported on a January 2009 or subsequent revision,	<ol style="list-style-type: none"> <li>Prepare a complete new revision of Page 2 of the Form 720 for the tax information.</li> <li>"X" out the tax information on the old version of Page 2 of the Form 720.</li> </ol> <p><b>Note:</b> If the taxpayer is also reporting tax for the IRS numbers 29 and/or 31, then a complete overlay of the tax information on Page 1 and 2 of a new revision of Form 720 must be prepared.</p>

**Note:** If no reply, enter CCC "3" and continue processing. If the number of tires is still missing enter "1" as the number of tires.

3.11.23.16.1.2  
(01-01-2024)

**IRS Number 136,  
Medical Devices Tax  
Perfection**

- (1) Perfection of the Medical Devices Tax requires both Sales Price and Tax be present. Both amounts are to be perfected for dollars and cents.

**Caution:** The medical device excise tax was repealed by the Further Consolidated Appropriations Act 2020, Public Law (PL) 116-94.

If	And	Then
The Sales Price is present,	The tax amount is not present,	<ol style="list-style-type: none"> <li>Multiply the Sales Price by 2.3 percent (.023).</li> <li>Enter the result in the tax column for the IRS Number 136.</li> </ol>
A tax amount is present for the IRS Number 136,	The Sales Prices is not present,	<ol style="list-style-type: none"> <li>Divide the tax amount by 2.3 percent (.023).</li> <li>Enter the result in the column for Sales Price.</li> </ol>

3.11.23.16.1.3  
(01-01-2026)

**IRS Number 133,  
Patient-Centered  
Outcomes Research Fee  
Perfection**

- The IRS Number 133 is used to report tax on specified health insurance policies and applicable self-insured health plans annually.
- The IRS Number 133 must be reported on the 2nd quarter Form 720 only with a return due date of July 31 each year.
- If the IRS Number 133 is reported in any other tax period other than the 2nd quarter, change the tax period to the 2nd quarter if it is the only tax reported on Form 720.

- (4) If the IRS Number 133 is reported with other IRS Numbers present and the tax period is other than the 2nd quarter then:

If	Then
Numbered return,	<ol style="list-style-type: none"> <li>Edit AC 610 (renumber) or AC 611 (remittance-renumber).</li> <li>Prepare and attach Form 4227 notated "Multiple IRS numbers present with the IRS Number 133. Prepare a dummy return for the IRS Number 133".</li> </ol>
Unnumbered return,	<ol style="list-style-type: none"> <li>Prepare a dummy return for the IRS Number 133 for the 2nd quarter.</li> <li>Ensure the Received Date is edited to the dummy return.</li> <li>Notate "Dummy Return Prep" in the action trail of both returns.</li> <li>Delete all amounts present for the IRS Number 133 from the original return.</li> <li>Adjust Line 3 and subsequent lines accordingly.</li> </ol> <p><b>Note:</b> A dummy return can be completed on the computer, hand-written, or photocopy of the original return. If using a photocopy of the original return be sure to delete all of the IRS Numbers and tax amounts other than the IRS Number 133 and tax on the dummy return. If completing a computer or hand-written dummy return indicate on the signature line of the dummy return "signature on tax period YYMM return" using the tax period from the original return.</p>

**Exception:** In this instance, if the taxpayer has filed a Form 720 for quarters 1, 3, and/or 4 and the PCOR tax being reported is zero, N/A, none, - (dash), etc., do not prepare a dummy return for the 2nd quarter just to post the zero amount for PCOR tax. **Do not underline the IRS Number 133** when only zero, N/A, none, - (dash), etc., has been entered, so transcription does not pick it up.

**Note:** When the tax period has not been clearly indicated on a Form 720 reporting the IRS Number 133 use the IRS Received Date to help determine the tax period. If the return was received December 31 or prior, process to the preceding 2nd quarter (e.g., Form 720 reporting the IRS Number 133 received on December 31, 2025 process as 202506). If the return was received after December 31, process to the subsequent 2nd quarter (e.g., Form 720 reporting the IRS Number 133 received on January 3, 2026 process as 202606).

- (5) Perfection of the PCOR tax requires the Average Number of Lives Covered, Column (c) Fee, and the tax amount for both types of policies, Specified Health Insurance Policies and Applicable Self-Insured Health Plans, be

present. Beginning with the 2nd quarter 2016 Form 720 the PCOR area will be expanded to more accurately accommodate the rates of the fees prior to October 1 each year and the inflation adjusted rates on or after October 1 each year. Column (a) amounts and Column (c) amounts must be perfected as applicable when the IRS Number 133 contains a fee (tax) amount.

- (6) The tax amount for the IRS Number 133 will be the total tax reported for both column (c) for specified health insurance policies added to column (c) for applicable self-insured health plans. Beginning with the 2nd quarter 2016 Form 720, the applicable rates will be pre-printed on the form in the expanded PCOR area. If any amounts cannot be perfected from the return or attachments, correspond for the correct breakdown of the PCOR reporting area. The table below will be used for Form 720 revisions **prior** to Rev. 4-2016.

If	And	Then
The amount in column (c) is less than the number of lives in column (a),	the amount in column (c) appears to be the rate for column (b), (the rates will vary from year to year based on inflation rate adjustments)	Calculate the fee by multiplying column (a) by the implied rate for column (b) and edit in column (c). <b>Note:</b> If the column (c) amount and the IRS Number 133 tax should be the same, you may circle out the column (c) entry and use a double arrow to indicate such.
There is a tax amount present for the IRS Number 133,	There are no entries in the average number of lives covered (column (a)) and/or the column (c) lines,	Use the tax amount to try and back into the average number of lives covered and/or column (c) lines.
There is a tax amount present for the IRS Number 133,	There is no manner in which to determine the average number of lives covered (column (a)) and/or the column (c) lines,	Correspond for the correct breakdown of the number of lives (column (a)) and the column (c) lines.

**Note:** Ensure Average Number of Lives for both Specified Health Insurance Policies and Applicable Self-Insurance Health Plans are **numeric whole number** entries. If the taxpayer has entered a partial life then apply traditional rounding. If .5 or greater round up and if less than .5 round down (e.g., if 100.5 lives are reported input 101 lives and conversely if 100.4 lives are reported, edit 100 for the number of lives). If less than one, round up (e.g., .4 lives reported input 1 life).

3.11.23.16.2  
(01-01-2026)  
**Form 6627,**  
**Environmental Taxes**

- (1) Form 6627, Environmental Taxes, is used to figure the environmental tax on petroleum and imported petroleum products, chemicals (other than ozone-depleting chemicals (ODCs)), imported chemical substances, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. The hazardous substance superfund financing rate (the IRS Numbers 53 (domestic) and 16 (imported)

was reinstated with the Inflation Reduction Act (IRA22). The oil spill liability tax (the IRS Numbers 18 and 21) was reinstated effective January 1, 2020, after expiring December 31, 2018.

- (2) See IRM 3.11.23.16.2.1 for Form 6627, Part I (Revision January 2023 and January 2024) information. See IRM 3.11.23.16.2.2 for Form 6627, Part I (Revision July 2022) information.
- (3) See IRM 3.11.23.16.2.3 through IRM 3.11.23.16.2.7 for Form 6627, Part II through Form 6627, Part VI (Revisions January 2024 and January 2023) information

**Note:** Form 6627, Part II through Form 6627, Part VI (Revisions January 2024 and July 2022) contain the same information.

- (4) See IRM 3.11.23.16.2.8 through IRM 3.11.23.16.2.11 for Form 6627 (Revision January 2022 and prior) information.
- (5) For perfection of Form 6627, Environmental Taxes. See Exhibit 3.11.23-2, Form 6627, Environmental Taxes.
  1. If the IRS Number(s) reported on Form 6627 and Form 720 do not agree, change Form 720 to agree with the IRS Number reported on Form 6627.
  2. Verify that the taxpayer is using the correct rates. See Exhibit 3.11.23-2, Form 6627, Environmental Taxes.
  3. Verify that the correct name and EIN are present on Form 6627 and agree with the information on the Form 720. If the information is missing or incorrect, research and then edit the correct information.
  4. Edit a check mark next to applicable line to indicate the math verification completed on the Form 6627.

3.11.23.16.2.1  
(01-01-2026)  
**Form 6627, Part I**  
**(Revision January 2023**  
**and January 2024)**

- (1) The hazardous substance superfund financing rate (the IRS Numbers 53 (domestic) and 16 (imported) was reinstated with the Inflation Reduction Act (IRA22)). Taxpayers who claim an amount on Form 720, Part I for the IRS Number(s) 16 and 53 will complete Form 6627, Environmental Taxes.
- (2) Part I (the IRS Number 53):
  1. Verify that column a (barrels) times column b (rate) equals column c (tax).
  2. Add column c, Lines 3(a) and 4(a), and compare the total to the Line 5 amount.
  3. Verify that the amount on Line 5 equals the amount for the IRS Number 53 on Form 720, Part I.
5. If no reply, edit the larger amount.
- (3) Part I (the IRS Number 18):
  1. Verify that column a (barrels) times column b (rate) equals column c (tax).
  2. Add column c, Lines 3(b) and 4(b), and compare the total to the Line 6 amount.
  3. Verify that the amount on Line 6 equals the amount for the IRS Number 18 on Form 720, Part I.

#

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5. If no reply, edit the larger amount.

(4) Part I (IRS Number 16):

1. Verify that column a (barrels) times column b (rate) equals column c (tax).
2. Verify that the amount on Line 7 equals the amount for the IRS Number 16 on Form 720, Part I.

#

4. If no reply, edit the larger amount.

(5) Part I (the IRS Number 21):

1. Verify that column a (barrels) times column b (rate) equals column c (tax).
2. Verify that the amount on Line 8 equals the amount for the IRS Number 21 on Form 720, Part I.

#

4. If no reply, edit the larger amount.

(6) Here is suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."

(7) See IRM 3.11.23.16.2.3 through IRM 3.11.23.16.2.7 for Form 6627, Part II through Form 6627, Part VI (Revisions January 2024 and July 2023) information.

**Note:** Form 6627, Part II through Form 6627, Part VI (Revisions January 2023 and July 2022) contain the same information.

3.11.23.16.2.2  
(01-01-2023)  
**Form 6627, Part I**  
**(Revision July 2022)**

(1) The oil spill liability tax (the IRS Numbers 18 and 21) was reinstated effective January 1, 2020, after expiring December 31, 2018. Taxpayers who claim an amount on Form 720, Part I for the IRS Number(s) 18 and 21 must complete Form 6627, Environmental Taxes.

(2) Part I (the IRS Number 18):

1. Verify that column a (barrels) times column b (rate) equals column c (tax).
2. Add column c, Lines 3 and 4, and compare the total to the Line 5 amount.
3. Verify that the amount on Line 5 equals the amount for the IRS Number 18 on Form 720, Part I.

#

5. If no reply, edit the larger amount.

(3) Part I (the IRS Number 21):

1. Verify that column a (barrels) times column b (rate) equals column c (tax).
2. Verify that the amount on Line 6 equals the amount for the IRS Number 21 on Form 720, Part I.

#

4. If no reply, edit the larger amount.



- (4) Here is suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
- (5) See IRM 3.11.23.16.2.3 through IRM 3.11.23.16.2.7 for Form 6627, Part II through Form 6627, Part VI (Revisions January 2023 and July 2022) information.

**Note:** Form 6627, Part II through Form 6627, Part VI (Revisions January 2023 and July 2022) contain the same information.

3.11.23.16.2.3  
(01-01-2026)  
**Form 6627, Part II**  
**(Revisions January 2024**  
**and January 2023)**

- (1) The Infrastructure Investment and Jobs Act reinstated the section 4661 excise tax on chemicals (other than ODCs), effective July 1, 2022, after expiring on December 31, 1995. Taxpayers who claim an amount on Form 720, Part I for the IRS Number 54 will complete Form 6627, Environmental Taxes. See Exhibit 3.11.23-2, Form 6627, Environmental Taxes.
- (2) Part II (the IRS Number 54):
1. Verify that column a (tons) times column b (rate) equals column c (tax).
  2. Add column c, Lines 1 through 42 and compare the total to the Line 43 amount.
  3. Verify that the amount on Line 43 equals the amount for the IRS Number 54 on Form 720, Part I.
- #
5. Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
  6. If no reply, edit the larger amount.

3.11.23.16.2.4  
(01-01-2026)  
**Form 6627, Part III**  
**(Revisions January 2024**  
**and January 2023)**

- (1) The Infrastructure Investment and Jobs Act reinstated the section 4671 tax on imported chemical substances, effective July 1, 2022, after expiring on December 31, 1995. Taxpayers who claim an amount on Form 720, Part I for the IRS Number 17 must complete Form 6627, Environmental Taxes.
- (2) Part III (the IRS Number 17) - There are three different methods of computing the tax.

Method	Procedures
Conversion factor	Verify that column b (tons) times column d (conversion factor or entry value) times column e (rate) equals column f tax).
The IRS provided a tax rate (No conversion factor)	Verify that column b (tons) times column e (rate) equals column f (tax).
Appraised entry value (No conversion factor or the IRS provided tax rate)	Verify that column d (conversion factor or entry value) times column e (rate) equals column f (tax).

- (3) Add column f, Lines 1 through 3 and compare the total to the Line 4 amount.
- (4) Verify that the amount on Line 4 equals the amount for the IRS Number 17 on Form 720, Part I.

#

- (6) Suggested language for corresponding: “Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary.”
- (7) If no reply, edit the larger amount.

3.11.23.16.2.5  
(01-01-2026)  
**Form 6627, Part IV**  
**(Revisions January 2024**  
**and January 2023)**

- (1) Part IV (the IRS Number 98):
  - 1. Verify column b (number of pounds) times column c (tax per pound) equals column d (tax).
  - 2. Add column d, Lines 1 through 3 and compare the total to the Line 4 amount.
  - 3. Verify that the amount on Line 4 equals the amount for the IRS Number 98 on Form 720, Part I.
- 5. Suggested language for corresponding: “Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary.”
- 6. If no reply, edit the larger amount.

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3.11.23.16.2.6  
(01-01-2026)  
**Form 6627, Part V**  
**(Revisions January 2024**  
**and January 2023)**

- (1) Part V (the IRS Number 19): There are two different methods of computing the tax.

Method	Procedures
No Entry Value	Verify column b (number of products) times column c (tax per pound) times column d (tax per pound) equals column f (tax).
Entry Value	Verify column d (tax per pound) times column e (entry value) equals column f (tax).

- (2) Add column f, Lines 1 through 3 and compare the total to the Line 4 amount.
- (3) Verify that the amount on Line 4 equals the amount for the IRS Number 19 on Form 720, Part I.

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- (5) Suggested language for corresponding: “Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary.”

(6) If no reply, edit the larger amount.

3.11.23.16.2.7

(01-01-2026)

**Form 6627, Part VI**  
**(Revisions January 2024**  
**and January 2023)**

(1) Part VI (the IRS Number 20):

1. Verify that column b (number of pounds) times column c (tax per pound) equals column d (tax).
2. Add column d, Lines 1 through 3 and compare the total to the Line 4 amount.
4. Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part VI does not math verify for each chemical listed. Explain the difference and the correct the figures, if necessary."
5. If no reply, edit the larger amount.

#

(2) Verify that the amount on Line 4 equals the amount for the IRS Number 20 on Form 720, Part I.

**Note:** The IRS Number 20 is valid for the second quarter (e.g., 202306, 202206, etc.), if no other IRS Numbers are on the return.

(3) The amount(s) present on Form 720 must agree with the amount(s) present on

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(4) Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part VI does not match the amount on Form 720 for the IRS number 20. Explain the difference and the correct the figures, if necessary."

(5) If no reply, edit the larger amount.

3.11.23.16.2.8

(01-01-2023)

**Form 6627, Part I**  
**(Revision January 2021**  
**and prior)**

(1) The oil spill liability tax (the IRS Numbers 18 and 21) was reinstated effective January 1, 2020, after having expired after December 31, 2018. Taxpayers who claim an amount on Form 720, Part I for the IRS Number(s) 18 and 21 will complete Form 6627.

(2) Verify Part I:

1. Multiply column a (barrels) times column b (rate) and compare the amount to that shown in column c (tax).
2. Add column c, Lines 3 and 4, and compare the total to the Line 5 amount.
3. Verify that the amount on Line 5 equals the amount for the IRS Number 18 on Form 720, Part I.
4. If an amount appears on Line 6, then multiply column a (barrels) times column b (rate) and compare the amount to that shown in column c (tax).
5. Verify that the amount on Line 6 equals the amount for the IRS Number 21 on Form 720, Part I.
7. Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
8. If no reply, edit the larger amount.

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3.11.23.16.2.9  
(01-01-2025)

**Form 6627, Part II**  
**(Revision January 2021**  
**and prior)**

- (1) Verify Part II:
  1. Multiply column b (number of pounds) times column c (tax per pound) and compare the amount to that shown in column d (tax).
  2. Add column d, Lines 1 through 3 and compare the total to the Line 4 amount.
  3. Verify that the amount on Line 4 equals the amount for the IRS Number 98 on Form 720, Part I.
  5. Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
  6. If no reply, edit the larger amount.

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3.11.23.16.2.10  
(01-01-2023)

**Form 6627, Part III**  
**(Revision January 2021**  
**and prior)**

- (1) Verify Part III - There are two methods of computing the tax which follow:
- (2) **Method One:**
  - Verify that column b times column c times column d equals column f.
- (3) **Method Two (if the entry value method is used):**
  - Verify that column d times column e equals column f.
- (4) Add the amounts in column f, Lines 1 through 3 and compare the total to Line 4.
- (5) Verify the amount on Line 4 equals the amount for the IRS Number 19 on Form 720.
- (7) Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
- (8) If no reply, edit the larger amount.

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3.11.23.16.2.11  
(01-01-2023)

**Form 6627, Part IV**  
**(Revision January 2021**  
**and prior)**

- (1) Verify Part IV:
  1. Multiply column b (number of pounds) times column c (tax per pound).
  2. Compare the amount to that shown in column d (tax).
  3. Add column d, Lines 1 through 3.
  4. Compare the total to Line 4.
  6. Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part IV does not math verify for each chemical listed. Explain the difference and the correct the figures, if necessary."
  7. If no reply, edit the larger amount.
- (2) Verify that the amount on Line 4 equals the amount for the IRS Number 20 on Form 720.

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**Note:** The IRS Number 20 is valid for the second quarter (e.g., 202306, 202206, etc.), if no other IRS Numbers are on the return.

- (3) The amount(s) present on Form 720 must agree with the amount(s) present on

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- (4) Suggested language for corresponding: "Your tax amount on Form 6627, Environmental Taxes, Part (fill-in correct part) does not match the amount on Form 720 for the IRS number (fill-in the IRS number). Explain the difference and the correct the figures, if necessary."
- (5) If no reply, edit the larger amount.

3.11.23.16.3  
(01-01-2023)  
**Form 6197, Gas Guzzler  
Tax**

- (1) Form 6197, Gas Guzzler Tax, is used to figure the gas guzzler tax. The gas guzzler tax is imposed on the sale, use, or lease by the manufacturer or importer of an automobile of a model type that does not meet certain standards for fuel economy. Automobiles imported for business or personal use are subject to the tax. See Exhibit 3.11.23-3 for Form 6197, Gas Guzzler Tax.
- (2) If an entry of less than \$1,000.00 is present on the IRS Number 40, it is in the wrong place. Review attached forms or explanations for the correct IRS number.
1. If unable to determine, correspond with the taxpayer for either a completed Form 6197, Gas Guzzler Tax, or the correct IRS Number.
  2. If no reply, edit CCC "3" and edit to the IRS Number 80, and continue processing.
- (3) If Form 6197 is not attached, correspond with the taxpayer for a completed form. If no reply, edit CCC "3" and continue processing.
- (4) If Form 6197 is attached, it must be examined as follows:
1. Verify that the correct name, TIN and tax period are present, and that they agree with the Form 720.
  2. Verify that the amount reported is in whole dollars.

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error has been made in calculating the amount. Correct the error by following (4) and (5) below.

4. Math verify the form.
5. Verify that column (d) multiplied by column (c) equals column (e).
6. Verify that the total amounts in column (e), Lines 2 through 12, add up to the Total Tax Due amount on Line 13.
7. Verify that the amount entered on Line 13 has been correctly entered next to the IRS Number 40 on Form 720.

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Form 720.

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10. Suggested language for corresponding: "Your Form 6197, Gas Guzzler Tax, is incomplete. Please complete all columns in Part I and Part II of Form 6197 and return it to us."
  11. If no reply, edit the larger amount to Form 720.
  12. Verify that taxpayer has correctly identified all models.
  13. As errors are located, make all necessary corrections.
- (5) Take the following actions on the conditions listed for Form 6197:

If	Then
The name, TIN, or tax period for Form 6197 cannot be located via Form 720 or research, or	Correspond with the taxpayer for all missing information.
The number of cars sold in column (d) cannot be determined, or	Correspond with the taxpayer for all missing information.
The taxpayer does not correctly identify all models (e.g., model's name is missing),	Correspond with the taxpayer for all missing information.

- (6) If no reply, edit CCC "3" and continue processing.

**Note:** A taxpayer can list a single model on the form which would result in a single entry on Form 6197, column (d).

3.11.23.16.4  
(01-01-2016)

**Foreign Insurance Taxes  
- IRS Number 30**

- (1) The IRS Number 30, Foreign Insurance Taxes - If the taxpayer files Form 720 with the notation "Section 6114 Election" on the top of the return, or has a Form 8833, Treaty-Based Return Position Disclosure, or a letter referring to IRC 6114 attached to the return:

- and the taxpayer does not attach a statement or Form 8833, correspond for missing information.
- and Form 8833 or a statement is attached, enter CCC "L" on the Form. Then, continue to process the return.

- (2) If the taxpayer has notated at the top of the Form 720 in red print the following statement: "Election to participate in FET Voluntary Compliance Initiative pursuant to Announcement 2008-18", enter CCC "L" on the Form 720 and continue processing the return.

3.11.23.16.5  
(01-01-2026)

**Floor Stock Taxes**

- (1) The IRS Number 20 is used for reporting Floor Stock tax on Ozone Depleting Chemicals (ODC) **annually**.

Form 720, Form 6627, Environmental Taxes, must be attached. See IRM 3.11.23.16.2, Form 6627, Environmental Taxes.

- The floor stock on ODC (IRS Number 20) will continue annually with the return due by July 31.
- If the IRS Number 20 is reported in any other tax period other than the 2nd quarter, change the tax period to the 2nd quarter if it is the **ONLY** tax reported on Form 720.
- If the IRS Number 20 is reported with other IRS Numbers present and the tax period is other than the 2nd quarter then:

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If	Then
Numbered return,	<ol style="list-style-type: none"> <li>1. Edit AC 610 (renumber) or 611 (remittance-renumber).</li> <li>2. Prepare and attach Form 4227 notated "Multiple IRS numbers present with the IRS Number 20. Prepare a dummy return for the IRS Number 20".</li> </ol>
Unnumbered return,	<ol style="list-style-type: none"> <li>a. Prepare dummy return for the IRS Number 20 for the 2nd quarter.</li> <li>b. Ensure the Received Date is edited to the dummy return.</li> <li>c. Notate "Dummy Return Prep" in the action trail of both returns.</li> <li>d. Delete the amount present for the IRS Number 20 on the original return.</li> <li>e. Adjust Line 3 and subsequent lines accordingly.</li> </ol>

- d. When the tax period has not been clearly indicated on a Form 720 reporting the IRS Number 20, use the IRS Received Date to help determine the tax period. If the return was received December 31 or prior, process to the preceding 2nd quarter (e.g., Form 720 reporting the IRS Number 20 received on December 31, 2025 process as 202506). If the return was received after December 31, process to the subsequent 2nd quarter (e.g., Form 720 reporting the IRS Number 20 received on January 3, 2026, process as 202606).

3.11.23.16.6  
(01-01-2016)

#### Repealed Excise Taxes

- (1) If there is a clear indication that the taxpayer is trying to file a final return for a repealed excise tax (e.g., taxpayer writes, "Repealed Tax" and the return is for zero amount), edit CCC "F" and the IRS Number 80.

3.11.23.16.7  
(01-01-2026)

#### Perfection of the IRS Number Area (Part I and Part II)

- (1) Underline every IRS Number with an amount present in Part I of Form 720 up to a maximum of 25 entries. Integrated Submission and Remittance Processing (ISRP) has the capability to enter a maximum of 25 dollar amounts and 25 IRS Numbers for Part I taxes.

**Caution:** If there is an amount reported for the IRS Number 136 (Taxable Medical Devices), **ensure this is included** in the 25 edited IRS Numbers.

- (2) Underline every IRS Number with an amount present in Part II of Form 720. ISRP has the capability to enter a maximum of 12 dollar amounts and 12 IRS Numbers for Part II taxes.

**Caution:** If there is an amount reported for the IRS Number 133 (Patient-Centered Outcomes Research (PCOR) Fee) on a 2nd quarter Form 720 for PCOR taxes, **ensure it is included** in the edited IRS Numbers.

**Exception:** If Form 720 is filed for the 1st, 3rd, and/or 4th quarter with zero, N/A, none, - (dash), etc., entered as the PCOR amount, **do not underline the IRS Number 133** so transcription does not pick it up. See IRM 3.11.23.16.1.3, the IRS Number 133, Patient-Centered Outcomes Research Fee Perfection, for more information.



**Caution:** If the IRS number 150 has an amount listed, it **MUST** be included.

**Exception:** If the IRS Number 150 is reported with a value of zero, N/A, none, - (dash), blank etc., entered as the Repurchase of corporate stock amount, and Form 7208 is **not** attached, **do not underline IRS Number 150** so transcription does not pick it up.

**Exception:** If the IRS Number 150 is reported in the 1st or 2nd quarter in 2024, change the tax period to the 3rd quarter if it is the only tax reported on Form 720 with a Form 7208 attached.

**Exception:** If the IRS Number 150 is reported in the 1st or 2nd quarter of 2024 with other IRS Numbers reporting a tax liability, follow the instructions in IRM 3.11.23.16.8.1(4), Part III, Line 4 - Claims, to request the Ogden SBSE Excise Tax Specialist send the "TPNC 90" with literal 330 as the explanation to be used on the notice.

- (3) For every IRS Number reported with zero or a significant amount, underline the IRS Number following the limitations noted in (1) and (2) above. Be sure to edit the IRS Numbers with taxable amounts first, then edit the IRS Numbers where there are no tax amounts reported. This also includes "N/A", "none", or "not applicable." See Figure 3.11.23-16, Perfecting Abstract Area on Form 720.

**Exception:** Do not underline the IRS Number 31 or the IRS Number 20 unless there is an amount present. If there is a negative (-) amount in any of the IRS tax amounts or Abstract Area, see IRM 3.11.23.16.8.1, Part III, Line 4 Claims.

**Note:** Each IRS Number reported on Form 720 stands alone for statute processing. Therefore, it is necessary to perfect all of the IRS Numbers reporting "zero", "N/A", "none", "-" (dash), etc., as well as those reporting significant tax amounts, unless otherwise noted.

- (4) See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries.



<b>Form 720</b> (Rev. June 2025) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.	<b>2606</b> OMB No. 1545-0023															
Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change																	
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;"> <b>Name</b>  <b>Travis Herring</b>            Number, street, and room or suite no.            (If you have a P.O. box, see the instructions.)  <b>3303 Grayling St</b>            City or town, state or province, country, and ZIP or foreign postal code  <b>Boston MA 02109</b> </td> <td style="width: 33%;"> <b>Quarter ending</b>  <b>June 30, 2026</b>  <b>Employer identification number</b>  <b>00-3366999</b> </td> <td style="width: 33%; vertical-align: top;"> <b>FOR IRS USE ONLY</b>  <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table> </td> </tr> </table>			<b>Name</b> <b>Travis Herring</b> Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) <b>3303 Grayling St</b> City or town, state or province, country, and ZIP or foreign postal code <b>Boston MA 02109</b>	<b>Quarter ending</b> <b>June 30, 2026</b> <b>Employer identification number</b> <b>00-3366999</b>	<b>FOR IRS USE ONLY</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table>	T		FF		FD		FP		I		T	
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<b>Part I</b>																	
IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax	IRS No.														
53	Domestic petroleum superfund tax*		53														
18	Domestic petroleum oil spill tax		18														
16	Imported petroleum products superfund tax		16														
21	Imported petroleum products oil spill tax		21														
54	Chemicals (other than ODCs)		54														
17	Imported chemical substances		17														
98	ODCs		98														
19	ODC tax on imported products		19														
	<b>Communications and Air Transportation Taxes</b> (see instructions)	<b>Tax</b>															
22	Local telephone service and teletypewriter exchange service	<b>NONE</b>	22														
26	Transportation of persons by air*		26														
28	Transportation of property by air*		28														
27	Use of international air travel facilities	<b>00</b>	27														
	<b>Fuel Taxes</b>	<b>Tax</b>															
	Number of gallons	Rate															
60	(a) Diesel, tax on removal at terminal rack	\$ .244	60														
	(b) Diesel, tax on taxable events other than removal at terminal rack	.244															
	(c) Diesel, tax on sale or removal of diesel mixture (not at terminal rack)	.244															
104	Diesel-water fuel emulsion	.198	<b>NA</b>	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	.001		111													
79	Other fuels (see instructions)			79													
✓ 62	(a) Gasoline, tax on removal at terminal rack	.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	800000.00	147200 00	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													

Figure 3.11.23-16 Perfecting Abstract Area on Form 720

3.11.23.16.8 (1) Process Line 3 (Total Tax) as follows:

(01-01-2026)

**Form 720, Part III, Line 3****- Total Tax**

If	And	Then
Line 3 is zero, none, not applicable, or N/A is present on Line 3 and the taxpayer does not indicate an IRS Number,	The correct IRS Number can be determined from attachments,	1. Edit zero to the correct IRS Number. 2. Also underline that number.
Line 3 is zero, none, not applicable, or N/A is present on Line 3 and the taxpayer does not indicate an IRS Number,	You are unable to determine the correct IRS Number,	Edit and underline IRS Number 80 to the right of Part III, Line 3. See Figure 3.11.23-17, Perfecting Abstract Area on Form 720.
Line 3 is blank,	You are unable to determine the correct IRS Number and the conditions below do not apply,	Edit and underline the IRS Number 80 to the right of Line 3. See Figure 3.11.23-17, Perfecting Abstract Area on Form 720.
does not indicate an IRS Number in the Abstract Area,	The correct IRS Number can be determined from attachments,	1. Edit the amount to the correct IRS Number. 2. Underline the IRS Number.
does not indicate an IRS Number in the Abstract Area,	You are unable to determine the correct the IRS Number,	1. Edit the IRS Number 80 to the right of Line 3. 2. Underline the IRS Number 80.
Line 3 contains an amount taxpayer does not indicate an IRS Number in the Abstract Area,	The correct IRS Number can be determined from attachments,	1. Edit the amount to the correct IRS Number. 2. Underline the IRS Number.
Line 3 contains an amount taxpayer does not indicate an IRS Number in the Abstract Area,	You are unable to determine the correct IRS Number,	1. Edit the IRS Number 80 to the right of Part III, Line 3. 2. Underline the IRS Number 80. 3. Edit CCC "Z". See Figure 3.11.23-18, No Entries in Part I or Part II on Form 720.  <b>Exception:</b> Do not edit CCC "Z" on secured returns or IRC 6020(b).

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If	And	Then
Line 3 is a <b>million dollars</b> or more,		<ol style="list-style-type: none"> <li>The return <b>must be batched under Program 11801 for expedited processing.</b></li> <li>Code and Edit must send a copy to the Centralized Specialty Tax Operation (CSTO).</li> </ol> <p><b>Note:</b> Follow local procedures.</p> <ol style="list-style-type: none"> <li>See IRM 3.11.23.16, Processing Form 720, for more information.</li> </ol>
Line 3 is blank or zero,	Positive amounts are listed in the Abstract Area,	Compute and edit the total of the Part I and Part II positive amounts on Line 3.
Line 3 is blank or zero,	Line 4 is blank or zero,	<p>Compute and edit the total of the amounts from Schedule C on Line 4.</p> <p>Schedule C or supporting documentation must be attached. See IRM 3.11.23.16.8.1, Part III, Line 4 Claims.</p>
Line 3 is blank or zero,	The Abstract Area and Line 4 are also blank or zero but an entry is present on Line 10,	Edit the Line 10 amount plus the Line 9 amount, if present, on Line 3.
Line 3 is blank or zero,	The entry on Line 4 has been misplaced,	Delete the amount on Line 4 and edit the amount to Line 3. See Figure 3.11.23-19, Perfecting Part III, Line on form 720.
The taxpayer inserts a cross (X) out or a check mark by only one of the IRS Number(s),		<ol style="list-style-type: none"> <li>Edit the amount from Line 3 to the left of that IRS Number.</li> <li>Underline the IRS Number. See Figure 3.11.23-20, Perfecting Abstract Area on Form 720.</li> </ol>

#  
#

Form **720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**  
See the instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

**2609**  
OMB No. 1545-0023

Check here if:  
☐ Final Return  
☐ Address change

Name  
**MARY A POINTER**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**1800 SPRINGER PL**  
City or town, state or province, country, and ZIP or foreign postal code  
**KANSAS CITY KS 66110**

Quarter ending  
**September 2026**  
Employer identification number  
**00-2266419**

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
18	Domestic petroleum oil spill tax		18
16	Imported petroleum products superfund tax		16
21	Imported petroleum products oil spill tax		21
54	Chemicals (other than ODCs)		54
17	Imported chemical substances		17
98	ODCs		98
19	ODC tax on imported products		19
<b>Communications and Air Transportation Taxes</b> (see instructions)		Tax	
22	Local telephone service and teletypewriter exchange service		22
26	Transportation of persons by air*		26

Form 720 (Rev. 6-2025)

Page **3**

**Part III**

<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2	<b>3</b>	<b>80</b>
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter	<b>5</b>	
<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720-X included on line 6, if any	<b>7</b>	
<b>8</b>	Add lines 5 and 6	<b>8</b>	
<b>9</b>	Add lines 4 and 8	<b>9</b>	
<b>10</b>	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	<b>10</b>	
<b>11</b>	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return	<b>11</b>	

Third Party

Do you want to allow another person to make deposits or payments on your behalf?

☐ Yes. Complete the following.

☐ No

Third Party	Do you want to allow another person to make deposits or payments on your behalf?	Yes. Complete the following.	No
Name	Identification number		
<b>13</b>	Any liquid fuel used in a fractional ownership (see instructions)	.141	13
<b>14</b>	Aviation gasoline*	.194	14
<b>112</b>	Liquefied petroleum gas (LPG) (see instructions)	.183	112
<b>118</b>	"P Series" fuels	.184	118
<b>120</b>	Compressed natural gas (CNG) (see instructions)	.183	120
<b>121</b>	Liquefied hydrogen	.184	121
<b>122</b>	Fischer-Tropsch process liquid fuel from coal (including peat)	.244	122
<b>123</b>	Liquid fuel derived from biomass	.244	123
<b>124</b>	Liquefied natural gas (LNG) (see instructions)	.243	124

\* See instructions to ensure correct rate.

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

Cat. No. 10175Y

Form **720** (Rev. 6-2025)

Figure 3.11.23-17 Perfecting Abstract Area on Form 720

3.11.23.16.8

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**

Form 720 (Rev. 6-2025) Page **3**

**Part III**

3 Total tax. Add Part I, line 1, and Part II, line 2 . . . . . **3** **756 23** **80**

4 Claims (see instructions; complete Schedule C) . . . . . **4**

5 Deposits made for the quarter . . . . . **5**

☐ Check here if you used the safe harbor rule to make your deposits.

6 Overpayment from previous quarters . . . . . **6**

7 Enter the amount from Form 720-X included on line 6, if any . . . . . **7**

8 Add lines 5 and 6 . . . . . **8**

9 Add lines 4 and 8 . . . . . **9**

10 Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.) **10** **756 23**

11 Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the

Form 720 (Rev. 6-2025) Page **2**

IRS No.		Rate	Tax	IRS No.
33	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price		33
29	<b>Ship Passenger Tax</b> Transportation by water	Number of persons Rate \$3 per person	Tax	29
31	<b>Other Excise Tax</b> Obligations not in registered form	Amount of obligations Rate \$.01	Tax	31
30	<b>Foreign Insurance Taxes</b> —Policies issued by foreign insurers Casualty insurance and indemnity bonds Life insurance, sickness and accident policies, and annuity contracts Reinsurance	Premiums paid Rate \$.04 .01 .01	Tax	IRS No.  30
36	<b>Manufacturer's Taxes</b> Coal—Underground mined	Number of tons Sales price \$1.10 per ton 4.4% of sales price		36
37	Coal—Surface mined	\$1.10 per ton 4.4% of sales price		37
38		\$1.10 per ton 4.4% of sales price		38
39		\$1.10 per ton 4.4% of sales price		39
		Number of tires	Tax	IRS No.

Form **720** (Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**

See the Instructions for Form 720. **2609**

OMB No. 1545-0023

Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

Check here if:  
☐ Final return  
☐ Address change

Name  
**Chestnut, Inc**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**213 Pine Ave**  
City or town, state or province, country, and ZIP or foreign postal code  
**Memphis TN 38101**

Quarter ending  
**9-30-26**  
Employer identification number  
**00-9841021**

**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
18			18
16			16
21			21
54			54
17			17
98			98
19	ODC tax on imported products		19
	<b>Communications and Air Transportation Taxes</b> (see instructions)	Tax	
22	Local telephone service and teletypewriter exchange service		22

**No entries or IRS # indications on Parts I and II with line 3 entry over \$100.**

Figure 3.11.23-18 No Entries in Part I or Part II on Form 720

<b>Form 720</b> (Rev. June 2025) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.	<b>2609</b> OMB No. 1545-0023
Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change	Name <b>Hemlock Aviation</b> Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) <b>821 Cedar Lane</b> City or town, state or province, country, and ZIP or foreign postal code <b>Houston TX 77013</b>	Quarter ending <b>Sept. 2026</b> Employer identification number <b>00-1711507</b>

<b>Part I</b>	
IRS No. <b>Environmental Taxes</b> (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax      IRS No.

Page **3**

**Part III**

3	Total tax. Add Part I, line 1, and Part II, line 2	3	<b>10561 00</b>
4	Claims (see instructions; complete Schedule C)	4	<b>X 10561 00</b>
5	Deposits made for the quarter	5	
<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720-X included on line 6, if any	7	
8	Add lines 5 and 6	8	
9	Add lines 4 and 8	9	
10	<b>Balance Due.</b> If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	10	<b>10561 00</b>
11	<b>Overpayment.</b> If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	11	

104	Diesel-water fuel 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		
	(b) Kerosene, tax on taxable events other than removal at terminal rack	.244		35
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	.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 (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.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.      Cat. No. 10175Y      Form **720** (Rev. 6-2025)

Figure 3.11.23-19 Perfecting Part III, Line 3 on Form 720

<b>Form 720</b> (Rev. June 2025) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.	<b>2609</b>	OMB No. 1545-0023												
Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change		<b>FOR IRS USE ONLY</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>T</td><td></td></tr> <tr><td>FF</td><td></td></tr> <tr><td>FD</td><td></td></tr> <tr><td>FP</td><td></td></tr> <tr><td>I</td><td></td></tr> <tr><td>T</td><td></td></tr> </table>		T		FF		FD		FP		I		T	
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Name <b>Wisteria, Inc.</b> Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) <b>213 Clover Ave.</b> City or town, state or province, country, and ZIP or foreign postal code <b>Memphis, TN 38101</b>		Quarter ending <b>9-30-26</b> Employer identification number <b>00-9841021</b>													

Part I		Tax	IRS No.
53	Domestic petroleum superfund tax*		53
18	Domestic petroleum oil spill tax		18
16	Imported petroleum products superfund tax		16
21	Imported petroleum products oil spill tax		21
54	Chemicals (other than ODCs)		54
17	Imported chemical substances		17
98	ODCs		98
19	ODC tax on imported products		19
<b>Communications and Air Transportation Taxes</b> (see instructions)		<b>Tax</b>	<b>IRS No.</b>
✓ 22	Local telephone service and teletypewriter exchange service	<b>6025 50</b>	<b>22</b>
26	Transportation of persons by air*		26
28	Transportation of property by air*		28
27	Use of international air travel facilities*		27
<b>Fuel Taxes</b>		<b>Tax</b>	<b>IRS No.</b>
60	(a) Diesel, tax on removal at terminal rack		
	(b) Diesel, tax on taxable events other than removal at terminal rack		
	(c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack)		
104	Diesel-water fuel emulsion		104
105	Dyed diesel, LUST tax		105
107	Dyed kerosene, LUST tax		107

Form 720 (Rev. 6-2025) Page **3**

**Part III**

<b>3</b> Total tax. Add Part I, line 1, and Part II, line 2	<b>3 6025 50</b>
<b>4</b> Claims (see instructions; complete Schedule C)	
<b>5</b> Deposits made for the quarter	<b>5 6000 00</b>
<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	
<b>6</b> Overpayment from previous quarters	
<b>7</b> Enter the amount from Form 720-X included on line 6, if any	
<b>8</b> Add lines 5 and 6	<b>8 6000 00</b>
<b>9</b> Add lines 4 and 8	<b>9 6000 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. (See instructions.)	<b>10 25 50</b>
<b>11</b> Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the	
<input type="checkbox"/> Apply to <input type="checkbox"/> Refund	
<b>123</b> Liquid fuel derived from biomass	<b>123</b>
<b>124</b> Liquefied natural gas (LNG) (see instructions)	<b>124</b>

\* See instructions to ensure correct rate.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10175Y Form **720** (Rev. 6-2025)

Figure 3.11.23-20 Perfecting Abstract Area on Form 720

3.11.23.16.8.1  
(01-01-2026)

**Part III, Line 4 - Claims**

- (1) Most Line 4 amounts will be sent to the Ogden SBSE Excise Tax Specialist. No photocopies are necessary, just send to the Ogden SBSE Excise Tax Specialist. See Line 4 Exceptions in the table below.

- (2) When the taxpayer has erroneously entered a negative amount or credit amount in Part I, cross (X) out the amount in Part I and move the amount to Line 4 and the correct Credit Reference Number (CRN) on Schedule C and have the Ogden SBSE Excise Tax Specialist look at the return. For a complete list of CRNs see Exhibit 3.11.23-8, Credit Reference Numbers (CRNs).

**Note:** CRNs 307, 388, 390, 426, 427, 428, 430, 431, 432, 436 or 437 not valid after 202412. CRN 440 is not valid after 202509.

If	Then	
Form 720 is not signed,	If required, correspond for signature. See IRM 3.11.23.9, Signature.	
reports a tax liability,	Accept the taxpayer's figure and continue processing.	#
Line 4 has an amount and there is no tax liability reported on the Form 720,	1. "X" out the amount on Line 4. 2. Continue processing.	
tax liability and no Schedule C is attached,	Correspond with the taxpayer requesting Schedule C.	#

- (3) If Form 720, Line 4 has an amount and does not meet any of the criteria above, give the return to the Ogden SBSE Excise Tax Specialist to review the claim.

If	Then
The return is numbered,	Code the return and turn sideways in the batch.
The return is unnumbered,	a. Code the return. b. Pull the return out of the batch. c. Hold for the Ogden SBSE Classifier.

- (4) The Ogden SBSE Excise Tax Specialist will either accept, not consider, or partially disallow the Line 4 credit. If an adjustment to the Line 4 amount is needed, the Ogden SBSE Excise Tax Specialist will indicate a cross (X) out to the left of the amount on Line 4 and (edit or indicate) the correct amount. The Ogden SBSE Excise Tax Specialist will also staple the proper explanation "TPNC 90" to be used on the notice.

3.11.23.16.8.2  
(01-01-2017)

#### CRNs 396, 304, and 305

- (1) Perfect CRNs 396, 304, and/or 305 on Form 720 Schedule C, tire tax credit(s), according to the table below:

If	And	Then
There is a credit amount reported on Schedule C Line 14 for CRNs 396, 304, and/or 305,	The number of tires is reported for the corresponding CRNs,	Underline the CRN and the number of tires being reported.



If	And	Then
There is a credit amount reported on Schedule C Line 14 for CRNs 396, 304, and/or 305,	The number of tires is not reported for the corresponding CRNs,	<ul style="list-style-type: none"> <li>a. Correspond for the missing information.</li> <li>b. Enter the taxpayer's response for the number of tires to the left of the correct CRN.</li> <li>c. Underline the CRN and the number of tires.</li> </ul>
There is a number of tires reported on Schedule C Line 14 for CRNs 396, 304, and/or 305,	The amount of credit cannot be easily ascertained, <b>Note:</b> If the only credit being reported is tire tax credit under one of the IRS Numbers then the credit can easily be ascertained.	<ul style="list-style-type: none"> <li>a. Correspond for the missing information.</li> <li>b. Enter the amount of credit based on the taxpayer's response to the right of the correct CRN.</li> <li>c. Underline the CRN and the number of tires.</li> </ul>
A revision of Form 720 prior to the January 2009 version has been used to file for quarter(s) ending March 31, 2009 or subsequent,	The taxpayer is reporting tire credit on Schedule C Line 14 for CRNs 396, 304, and/or 305 and the number of tires cannot be ascertained from the form or attachments,	<ul style="list-style-type: none"> <li>a. Correspond for the current revision of Form 720.</li> <li>b. When the response has been received underline the CRN and the number of tires.</li> </ul>
The taxpayer has provided the tire and tire credit information,	It is not reported on a January 2009 or subsequent revision,	<ul style="list-style-type: none"> <li>a. Write in the correct information on Line 14.</li> <li>b. Write the number of tires to the left of the "amount of claim".</li> <li>c. Underline the CRN and the number of tires.</li> </ul> <p><b>Note:</b> In some instances, it may be necessary to write the number of tires, amount of claim, and the CRN all on Line 14 in order to perfect the return.</p>

**Note:** If no reply enter CCC "3" and continue processing. If the number of tires for the credit is still missing enter a "1" as the number of tires.

3.11.23.16.8.3  
(01-01-2024)

(1) Accept taxpayer's entry.

**Part III, Line 5 - Deposits  
Made for the Quarter**

3.11.23.16.8.4 (1) Accept taxpayer's entry.  
(01-01-2014)

**Part III, Line 6 -  
Overpayment from  
Previous Quarters**

3.11.23.16.8.5 (1) Process Line 7 (Amount from Form 720-X) as follows:  
(01-01-2025)

**Part III, Line 7 - Amount  
from Form 720-X**

If	And	Then
Form 720-X is attached to Form 720,	Form 720-X and Form 720 have <b>same</b> tax period	<ol style="list-style-type: none"> <li>Do not process the Form 720.</li> <li>Move and attach the Form 720 behind the Form 720-X.</li> <li>Route Form 720-X and Form 720 to: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> </ol>
Form 720-X is attached to Form 720,	Form 720-X and Form 720 have <b>different</b> tax period,	<ol style="list-style-type: none"> <li>Detach and edit the received date of Form 720 to the Form 720-X.</li> <li>Edit the Form 720 tax period to the left of the OMB number on the Form 720-X.</li> <li>Using Schedule 1 date stamps, stamp the current date on the back of the Form 720-X.</li> <li>Route Form 720-X (using Form 3210, Document Transmittal) to: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> <li>Edit an action trail (e.g., "Detached F720X") in the lower left corner going vertically up the side of the Form 720.</li> <li>Send these returns daily.</li> </ol> <p><b>Caution:</b> If the Form 720 is a million dollars or more, also edit an action trail (e.g., "Detached from Mil. \$ Return") in the lower left corner going vertically up the side of the Form 720-X.</p>
Form 720-X is <b>not</b> attached to Form 720,		Continue processing the Form 720.

3.11.23.16.8.6

(01-01-2026)

**Part III, Line 8 - Total of Lines 5 and 6 and Line 9, Total of Lines 4 and 8**

(1) If Line 8 is blank, compute and edit the total of Line 5 plus Line 6.

**Caution:** Ensure Line 5 is not a misplaced entry before computing a blank Line 8.

(2) If the taxpayer entered the total of Lines 5 and 6 on Line 7. Arrow Line 7 to Line 8. See Figure 3.11.23-21 Misplaced Entry on Form 720, for an example correcting other common reporting errors in Part III.

**Figure 3.11.23-21 Misplaced Entry on Form 720**

(3) If Line 9 is blank or zero ("0"), compute and edit the total of Line 4 plus Line 8.

**Caution:** Ensure Line 4 is not a misplaced entry before computing a blank Line 9.

- Compare the difference between Line 9 and Line 3.
- Ensure the difference matches the amount listed on Line 10.

3.11.23.16.8.7

(01-01-2026)

**Part III, Line 10 - Balance Due**

(1) Process Line 10 (Balance Due) as follows:

If	And	Then
Line 10 is blank,	Line 3 has an amount (other than zero),	Subtract Line 9 from Line 3 and edit the result on Line 10.
Line 10 is blank or zero ("0"), Line 5, 6 and 7 are blank or zero,	Line 8 has a dollar entry (other than zero),	<ol style="list-style-type: none"> <li>1. Cross (X) out the entry on Line 8.</li> <li>2. If Line 3 is greater than Line 4, enter the difference on Line 10.</li> <li>3. If Line 4 is greater than Line 3, enter the difference on Line 11.</li> </ol>
The same amount is on Line 3 and Line 9,	Lines 4 through 8 are blank,	Arrow Line 9 to Line 10.

If	And	Then
The balance due appears on any line other than Line 10,	Line 10 is blank,	Edit the amount on Line 10.
The taxpayer included penalty (other than a FTD penalty) or interest, or both, on Line 10,		Subtract the amount of penalty and/or interest from Line 10. See Figure 3.11.23-22, Penalty/Interest Included in Line 10 on Form 720.
Federal Tax Deposit (FTD) penalty is shown on the return,	The taxpayer has included it on Line 10 or 11 of the return,	Make no changes.
The FTD penalty is <b>not included</b> on Line 10 or Line 11 of the return,		<ol style="list-style-type: none"> <li>1. Add the amount to Line 10, or subtract it from Line 11.</li> <li>2. Also, edit the FTD penalty in the "FD" box in the upper right-hand corner of the return. See Figure 3.11.23-23, Penalty Not Included in Line 10 on Form 720.</li> </ol>
An attachment, Schedule A or editing on the return shows Federal Tax Deposit payments or a remittance being received	There are no other tax data entries on the return,	<ol style="list-style-type: none"> <li>1. Correspond for all missing information.</li> <li>2. If no reply, edit the Schedule A total or remittance amount on Line 3 with the IRS Number 80.</li> </ol>
Attachment or editing on the return shows Federal Tax Deposit payments or a remit-	There are no tax entries on the return,	<ol style="list-style-type: none"> <li>1. Edit the total of the remittance and Federal Tax Deposits on Line 3.</li> <li>2. Edit and underline the IRS Number 80 next to Line 3 or the IRS Number if it can be determined.</li> <li>3. Edit the amount of Federal Tax Deposits on Line 8.</li> <li>4. Edit the remittance, if any, on Line 10. See Figure 3.11.23-24, No Tax Entries and Form 720 Indicates Deposits or Remittance.</li> </ol>

#

#  
#

Form 720 (Rev. 6-2025) Page **3**

**Part III**

<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2	<b>3</b>	<b>20,000</b>
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter	<b>5</b>	
<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720-X included on line 6, if any	<b>7</b>	
<b>8</b>	Add lines 5 and 6	<b>8</b>	
<b>9</b>	Add lines 4 and 8	<b>9</b>	
<b>10</b>	<b>Balance Due.</b> If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	<b>10</b>	<b>20,000.00 X 23,180</b>
<b>11</b>	<b>Overpayment.</b> If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	<b>11</b>	

**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) \_\_\_\_\_

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.

Figure 3.11.23-22 Penalty/Interest Included in Line 10 on Form 720

Form **720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**

See the instructions for Form 720. **2603** OMB No. 1545-0023

Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

Check here if:  
☐ Final return  
☐ Address change

Name  
**AURORA TELEPHONE CO**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**115 CORONA RD**  
City or town, state or province, country, and ZIP or foreign postal code  
**ST LOUIS MO 63155**

Quarter ending  
**MAR 26**  
Employer identification number  
**00-0749328**

**FOR IRS USE ONLY**

T	
FF	
FD	<b>50 00</b>
FP	
I	
T	

**Part I**

Form 720 (Rev. 6-2025) Page **3**

**Part III**

<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2	<b>3</b>	<b>8040 00</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>7040 00</b>
<input checked="" type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720-X included on line 6, if any	<b>7</b>	
<b>8</b>	Add lines 5 and 6	<b>8</b>	<b>7040 00</b>
<b>9</b>	Add lines 4 and 8	<b>9</b>	<b>7040 00</b>
<b>10</b>	<b>Balance Due.</b> If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	<b>10</b>	<b>1050 00 X 1000 00</b>
<b>11</b>	<b>Overpayment.</b> If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> <b>Applied to your next return, or</b> <input type="checkbox"/> <b>Refunded to you.</b>	<b>11</b>	

**(Federal Tax Deposit Penalty 50.00)**

Do you want to allow another person to discuss this return with the IRS? (See instructions.) ☐ **Yes.** Complete the following. ☐ **No**

Figure 3.11.23-23 Penalty Not Included in Line 10 on Form 720

Form 720 (Rev. 6-2025) Page **3**

**Part III**

<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2	<b>3</b>	<b>9 90 80</b>
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	
<b>5</b>	Deposits made for the quarter <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	<b>5</b>	
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720-X included on line 6, if any	<b>7</b>	
<b>8</b>	Add lines 5 and 6	<b>8</b>	<b>5 00</b>
<b>9</b>	Add lines 4 and 8	<b>9</b>	<b>4 90</b>
<b>10</b>	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	<b>10</b>	
<b>11</b>	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	<b>11</b>	

Third Party ☐ Do you want to all ☐ Yes. Complete the following. ☐ No

**No entries in Part I or Part II.**

**Form 720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**

See the instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0026

Check here if:  
☐ Final return  
☐ Address change

Name  
**Alder's Inc**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**4286 Hemlock Ave**  
City or town, state or province, country, and ZIP or foreign postal code  
**Tampa FL 33602**

Quarter ending  
**March 31, 2026**  
Employer identification number  
**00-7876437**

**FOR IRS USE ONLY**

T	
FF	
FD	
FP	
I	
T	

**Part I**

IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax	IRS No.
53	Domestic petroleum superfund tax*		53
18	Domestic petroleum oil spill tax		18
16	Imported petroleum products superfund tax		15
			21
			54
			17
			93
			19
			22
			26
			23
			27

**Excise Taxes (see instructions)**

	Number of gallons	Rate	Tax
60 (a) Diesel, tax on removal at terminal rack		\$.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		.001	105
107 Dyed kerosene, LUST tax		.001	107
119 LUST tax, other exempt removals (see instructions)		.001	119

I made a \$5 deposit in January. I still owe \$4.90. My check for \$4.90 is enclosed.

Thanks,  
Mike Alder

**RECEIVED**  
**05012026**  
**IRS-OSC**  
**OGDEN, UT**

**Figure 3.11.23-24 No Tax Entries and Form 720 Indicates Deposits or Remittance**

3.11.23.16.8.7.1  
(01-01-2016)

**Balance Due Amount  
Contains Penalty and/or  
Interest**

- (1) Balance due amount contains penalty and/or interest.

If	Then
The Balance Due amount contains penalty and/or interest,	<ol style="list-style-type: none"> <li>1. X-out the money amount.</li> <li>2. Delete the penalty and interest from the total.</li> <li>3. Edit the Balance Due to the left of the original entry.</li> <li>4. Edit a Received date if one is not present.</li> </ol>

3.11.23.16.8.8  
(01-01-2026)

**Part III, Line 11 -  
Overpayment**

- (1) Process Line 11 (Overpayment) as follows:

If	And	Then
Line 10 and 11 are blank,	Line 9 is larger than Line 3,	<ol style="list-style-type: none"> <li>1. Subtract Line 9 from Line 3 and enter the result on Line 11.</li> <li>2. Do not bracket Line 11.</li> <li>3. Edit out "X" the Refunded Box if checked and there is no refund.</li> </ol>
Line 10 is blank,	Line 11 has an entry,	Ensure Line 11 is not a misplaced entry before computing a blank Line 10. Move to line 10 if it was misplaced.

**Note:** Refunds of \$1 million or more and 45-Day Jeopardy returns require "Expedite" special handling and require a manual refund. See IRM 3.11.23.6, Refund Returns (45-Day Jeopardy and High Dollar Refunds), for instructions.

3.11.23.16.9  
(01-01-2024)

**Schedule A, Excise Tax  
Liability**

indicated that the taxpayer is a one-time filer.

- a. If missing or blank, correspond.
- b. If no reply, see IRM 3.11.23.8.4, Processing No Reply Cases.

- (2) If Schedule A has entries but there are no entries in Part I of Form 720, correspond see IRM 3.11.23.16.8.7, Part III, Line 10 - Balance Due.

**Note:** If the only taxes being reported are in Part II of Form 720, delete Schedule A if significant entries are present.

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#

- (3) **Perfecting Schedule A** - Due to deposit laws, the Schedule A has Section 1 (14-day rule taxes A-F) and Section 2 (alternative method taxes M-R). The taxpayer may have entries on any or all of Lines A through F and M through R.
- Verify that the taxpayer has entered only numeric amounts. If other than numeric amounts are entered, cross (X) out the entry.
  - If multiple entries are on one line, combine and edit the correct amount. For example, if Line A contains entries of \$10, \$12, and \$12 for the first period, (1st - 15th), then \$34 will be edited for Line A.
  - If the entry is illegible or you are unable to perfect the entry, cross (X) out the entry.

3.11.23.16.10

(01-01-2026)

**Consolidation of  
Monthly Form 720s for a  
Monthly Filer**

- (1) Form 720 may be required monthly or semimonthly from persons who have been taken off quarterly filing of the regular Form 720 because of delinquency in making Federal Tax Deposits or other reasons.

**Note:** If you find one in a batch of work, send to Centralized Specialty Tax Operation (CSTO).

- (2) The returns are secured and processed by the CSTO and held until three monthly returns are received. They are consolidated on one Form 720 and input to the BMF through the Document Perfection function. Any remittance received in payment of the liability has been deposited by Clearing and Deposit for Master File input by the preparation of Form 3244, Payment Posting Voucher. A copy of Form 3244 will be attached to the unnumbered Form 720 for monthly filers. If the Form 720 for monthly filers is received in Code and Edit, forward it to CSTO at:  
Internal Revenue Service  
Stop 5701G  
7940 Kentucky Drive  
Florence, KY 41042
- (3) The entity on the consolidated return must be perfected to ensure that it has all the required data.
- (4) The Centralized Specialty Tax Operation (CSTO) will precompute penalty and interest on late filed returns filed directly with them. If penalty is not shown or there is a "O" in the penalty box, return to the Centralized Excise Operation for a determination if reasonable cause has not been established.
- (5) Contact the CSTO for any data found missing.
- (6) These quarterly returns will be considered for Master File processing as non-remittance taxable returns.
- Remember, all transcription lines must be completed.
  - Enter CCC "F" if the last monthly return is marked "Final".
  - Enter CCC "J".



3.11.23.17  
(01-01-2026)

**Processing Form 2290,  
Heavy Highway Vehicle  
Use Tax Return and  
Form 2290(SP),  
Declaración del  
Impuesto sobre el Uso  
de Vehículos Pesados  
en las Carreteras (Heavy  
Highway Vehicle Use  
Tax Return (Spanish  
Version))**

- (1) All Form 2290 and Form 2290(SP) returns are centrally filed at the Ogden Submission Processing Center (OSPC).
- (2) Electronic filing for taxpayers reporting 25 or more taxable vehicles is a mandatory requirement per the American Jobs Creation Act, HR 4520 beginning July 1, 2005.
- (3) The MFT code is 60 and the document code is 95. See Exhibit 3.11.23-5, Form 2290, Heavy Highway Vehicle Use Tax Return.
- (4) The valid Computer Condition Codes on Form 2290 are D, F, G, O, R, W, X, 3, and 4.
- (5) Form 2290 and Form 2290(SP) return processing volume and time is reported under Program Code 12300.
- (6) Follow normal procedures for:
  - Edit Marks - IRM 3.11.23.3, Edit Marks
  - Unprocessable Returns - IRM 3.11.23.8, Unprocessable Returns
  - Signature - IRM 3.11.23.9, Signature
  - Third-Party Designee - IRM 3.11.23.9.1.4, Third-Party Designee.
  - Entity Perfection - IRM 3.11.23.10, Entity Perfection
  - Entity Perfection of Domestic Addresses - IRM 3.11.23.10.5, Entity Perfection of Domestic Addresses
  - Entity Perfection of Foreign Addresses - IRM 3.11.23.10.6, Entity Perfection of Foreign Addresses
  - Entity Perfection of Tax Period - IRM 3.11.23.10.7.4, Entity Perfection of Tax Period
  - Received Date Editing - IRM 3.11.23.11, Received Date
  - Computer Condition Codes - IRM 3.11.23.12, Computer Condition Codes
  - Amended Returns - IRM 3.11.23.2.11, Amended Returns
- (7) For specific Amended return procedures, refer to IRM 3.11.23.2.11, Amended Returns.

**Note:** Form 2290 has two check boxes for “Amended Return” and “VIN Correction” added under the entity area. If either or both of these two boxes are checked process the return as an Amended Return.

- (8) **All Form 2290 must be edited in dollars and cents.**
- (9) The Form 2290 may have several pages and attachments that must be filed. The Form 2290 and attachments must be in the following order:
  - Page 1
  - Page 2
  - All other attachments, schedules, forms, etc., may be in any order
- (10) Form 2290 with a remittance may be processed through the Lockboxes.
  - a. The amount of remittance must be notated in the upper left-hand portion of the Form 2290 by the Lockbox function. See Figure 3.11.23-25, Form 2290 Lockbox. The Lockbox function will put a red “NP” in the top left corner of the Form 2290 to indicate non-payment. Research to see if payment was made to a Field Office or the Campus.

- b. The tax period will be notated under the remittance amount if the lockbox processed the remittance to a month other than 07.

**Note:** Follow procedures in IRM 3.11.23.10.8, Payment Processed to Incorrect Tax Period, if the payment has been processed to an incorrect tax period.

2040.00  
2509

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

**2509**

Name  
**Howard Springer**

Employer identification number (EIN)  
**00-4419667**

Type or Print  
Address (number, street, and room or suite no.)  
**715 Wolf Ave**

City or town, state or province, country, and ZIP or foreign postal code  
**Des Moines IA 50318**

Check if applicable:  
☐ Address Change  
☐ VIN Correction  
☐ Amended Return  
☐ Final Return

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**  
**Caution:** If you purchased a used vehicle from a private seller, see instructions.

1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "No," see the table on page 3 of the instructions.

2 **Tax.** Enter the **Total** from Form 2290, page 2, column (4)

3 Additional tax from increase in taxable gross weight (see instructions)

4 **Total tax.** Add lines 2 and 3

5 **Credits** (Attach supporting documentation. See instructions.)

6 **Balance due.** Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS ☐ Credit or debit card ☐

	Y	Y	Y	Y	M	M
1	2	0	2	5	0	9
2	2040.00					
3						
4	2040.00					
5						
6	2040.00					

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles

Form 2290 (Rev. 7-2025) Page 2

**Tax Computation**

	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
G	60,001 – 61,000	232.00	174.00													
H	61,001 – 62,000	254.00	190.50													
I	62,001 – 63,000	276.00	207.00													
J	63,001 – 64,000	298.00	223.50													
K	64,001 – 65,000	320.00	240.00													
L	65,001 – 66,000	342.00	256.50													
M	66,001 – 67,000	364.00	273.00													
N	67,001 – 68,000	386.00	289.50													
O	68,001 – 69,000	408.00	306.00													
P	69,001 – 70,000	430.00	322.50													
Q	70,001 – 71,000	452.00	339.00													
R	71,001 – 72,000	474.00	355.50													
S	72,001 – 73,000	496.00	372.00													
T	73,001 – 74,000	518.00	388.50													
U	74,001 – 75,000	540.00	405.00													
V	over 75,000	550.00	412.50													
Totals.	Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2															\$ 2040.00
Tax-Suspended Vehicles																

Figure 3.11.23-25 Form 2290 Lockbox

3.11.23.17.1  
(01-01-2026)

- (1) Taxpayers who are reporting tax on logging must list the number of vehicles they are reporting at the reduced rate on Page 2 in column 3b.

**Filing Status**

If	And	Then
The taxpayer uses the reduced rate,	You determine that they are not loggers,	<ol style="list-style-type: none"><li>1. Correspond using Letter 140C for clarification. Suggested language: Form 2290 indicates the rate for "Logging Vehicles" but the Number of Vehicles indicates "Vehicles except logging". Send us an explanation for the differences.</li><li>2. Do not return Schedule 1.</li></ol>
The taxpayer uses the reduced rate,	No determination can be made that they are not loggers,	Do not move the number in column 3b. See Figure 3.11.23-26, Form 2290 Logging.

696.00  
2507

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name  
**Maverick Trucking Company**

Employer identification number (EIN)  
**00-2111431**

Type or Print  
Address (number, street, and room or suite no.)  
**501 Trotter Circle**

City or town, state or province, country, and ZIP or foreign postal code  
**Little Rock AR 72201**

Check if applicable:  
☐ Address Change  
☐ Amended Return  
Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. Don't check this box for any other reason.

☐ VIN Correction  
Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. Don't check this box for any other reason.

☐ Final Return  
Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**

**Caution:** If you purchased a used vehicle from a private seller, see instructions.

	Y	Y	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions.	2	0	2	5	0	7
2 Tax. Enter the Total from Form 2290, page 2, column (4)						
3 Additional tax from increase in taxable gross weight (see instructions)						
4 Total tax. Add lines 2 and 3						696.00
5 Credits (Attach supporting documentation. See instructions.)						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/>						696.00

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

Form 2290 (Rev. 7-2025) Page 2

**Tax Computation**

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00				4	696.00	G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I

Figure 3.11.23-26 Form 2290 Logging

3.11.23.17.2  
(01-01-2023)

### Categories of Vehicles

- (1) The categories of vehicles are printed on the left side of Page 2 of the form and are designated by the letters A through W.
- (2) Prepare a dummy Page 2 if missing.
- (3) The computer will math verify the tax computations for all categories.

- (4) **Category W** - This is a non-taxable category. A highway motor vehicle is in this category if a taxpayer suspends the tax on a vehicle because it is reasonable to expect that it will not be driven a total of 5,000 miles on U.S. highways (7,500 for agricultural vehicles). Check Form 2290, Page 1 for entries of tax-suspended (Category W) vehicles.

**Note:** It is not necessary to correspond for the Statement in Support of Suspension, if it is not completed.

3.11.23.17.3  
(01-01-2016)

**Line 2 - Total Tax**

- (1) If Line 2 is blank, compute if necessary to perfect Line 4 and/or Line 6. Check attachments or misplaced entries to perfect. Editing of Line 2 is not required.

3.11.23.17.4  
(06-01-2022)

**Line 3 Additional Tax**

- (1) Accept taxpayer's entry.  
(2) If it can be determined the amount on line 3 is a misplaced entry, follow taxpayer intent and edit the amount on the intended line.

3.11.23.17.5  
(01-01-2016)

**Line 4 - Total Tax**

- (1) Edit Line 4 as follows:

If	Then
Line 4 is blank,	a. Add Lines 2 and 3. b. Edit the result on Line 4.
Lines 2, 3 and 4 are blank,	Edit the total amount of tax from Page 2 to Line 4.
Unable to compute Line 4,	Edit the remittance amount notated by the Lockbox function to Line 4.

3.11.23.17.6  
(01-01-2026)

**Line 5 - Credits**

- (1) Documentation is required for Line 5 credits.

If	Then
There is documentation attached,	Continue processing.
The taxpayer is taking a credit for their payment,	Delete the amount on Line 5.
The taxpayer is reporting suspended vehicle(s) and that applicable amount is reported on Line 5,	<ul style="list-style-type: none"> <li>Delete the amount on Line 5</li> <li>Also adjust Line 4 to exclude the applicable amount reported on Line 5</li> </ul>
The taxpayer is taking a credit to show their pro-rated tax due amount on a partial tax period (Line 6 amount matches the partial tax period for the return),	<ul style="list-style-type: none"> <li>Delete the amount on Line 5</li> <li>Also adjust Line 4 to exclude the applicable amount reported on Line 5</li> </ul>

If	Then
If there is no documentation attached and Line 5 is <b>not</b> a misplaced entry,	Correspond for documentation.

**Note:** Make sure you check that the Line 5 amount the taxpayer has entered is not a misplaced entry before following the directions above.

**Caution:** Ensure that the taxpayer is not taking a credit for a payment on a suspended vehicle.

(2) Treat this amount as any other credit, unless otherwise noted.

If	Then
The amount on Line 5 exceeds the tax on Line 4.	<ul style="list-style-type: none"> <li>a. Allow enough of the adjustment to reduce the tax to zero.</li> <li>b. Cross (X) out Line 6, and prepare Form 3465 for the remaining credit.</li> <li>c. Photocopy Form 2290 (Page 1 and Page 2) and attach the Form 3465.</li> <li>d. For OSPC use Form 3210, Document Transmittal, to route to the following address:  Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> </ul>
The taxpayer is reporting only one suspended vehicle (e.g., entry only on Line "W"), and completes "Statement in Support of Suspension" and indicates the same amount on Line 5.	<ul style="list-style-type: none"> <li>a. Delete the Line 2 and Line 5 amounts.</li> <li>b. Do not send return to the Centralized Specialty Tax Operation (CSTO).</li> <li>c. Continue to process the return and send Schedule 1 with the edited suspended VIN back to the taxpayer.</li> </ul>

3.11.23.17.7  
(01-06-2023)

#### Line 6 - Balance Due

(1) Line 6 - Balance Due.

If	Then
Blank	Subtract Line 5 from Line 4 and edit the results on Line 6.
Lines 3 through 5 are blank	Edit the Line 2 amount to Lines 4 and 6.

(2) See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries.

3.11.23.17.8  
(01-01-2017)  
**Form 2290 Consent to Disclosure of Tax Information**

- (1) A statement of consent to disclose tax information is included with the Form 2290.
- (2) The document must be signed by the taxpayer and/or third-party before information can be shared with participating states and other federal agencies. The information shared includes:
  - Vehicle Identification Numbers (VIN) reported on Schedule 1.
  - Verification that the tax has been paid.
- (3) If the document is signed, the IRS may disclose the information to the Federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV).
- (4) The consent to disclose document needs to remain attached to the Form 2290 regardless if the statement has been signed or not. If only one copy of the Schedule 1 is completed with VINs and the consent to disclose statement is on back, then the VINs need to be transferred to a copy of the Schedule 1 and the copy returned to the taxpayer.
- (5) If the Form 2290 is received without a consent to disclose document attached it will not be necessary to correspond.

3.11.23.17.8.1  
(11-05-2019)  
**Form 2290 Consent to Disclosure of Tax Information Indicator**

- (1) Beginning January 2017 new Field 01CDS (Consent to Disclose Statement) will be coded at the bottom-center of all Form 2290 returns. See Exhibit 3.11.23-5, Form 2290, Heavy Highway Vehicle Use Tax Return, Page 1 for location.
- (2) Valid entries for the Consent to Disclosure of Tax Information Indicator is as follows:
  - 0 - The consent to disclose statement is not signed or not attached
  - 1 - The consent to disclose statement is attached and signed

**Note:** The Consent to Disclosure of Tax Information Indicator is a required element on amended Form 2290 returns. See IRM 3.11.23.2.11, Amended Returns.

3.11.23.17.9  
(01-01-2026)  
**Tax Data**

- (1) **Column 3 (Page 2, “Tax Computation”), Number of Vehicles** - Examine each category reported for entries in column 3, and verify the entries by comparing:
  - Number of Vehicles
  - Amount of Tax
- (2) Each category entered by the taxpayer must have an entry in column 3. When column 3 is blank, compare the entry in column 4 with the entry in column 2 for:
  - Rate of tax
  - Entry on “Month” box line, (Line 1)
- (3) Using this information, the data from Schedule 1, and the charts for tax rates for Form 2290 in IRM 3.11.23.10.7.4, Entity Perfection of Tax Period (Form 2290 / Form 2290(SP)), determine the correct number of vehicles and edit in



column 3. See Figure 3.11.23-27, Form 2290, Determining Correct Number of Vehicles.

**2554.99**  
**2509**

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name  
**Jerry Fir Carriers LLC**

Employer identification number (EIN)  
**00-6117023**

Type or Print  
Address (number, street, and room or suite no.)  
**319 Chestnut St**

City or town, state or province, country, and ZIP or foreign postal code  
**Portland OR 97208**

Check if applicable:  
☐ Address Change  
☐ Amended Return  
☐ VIN Correction  
☐ Final Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspension of vehicles exceeding the mileage use limit. **Don't** check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**

**Caution:** If you purchased a used vehicle from a private seller, see instructions.

	Y	Y	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions.	2	0	2	5	0	9
2 Tax. Enter the Total from Form 2290, page 2, column (4)	<b>2554.99</b>					
3 Additional tax from increase in taxable gross weight (see instructions)						
4 Total tax. Add lines 2 and 3	<b>2554.99</b>					
5 Credits (Attach supporting documentation. See instructions.)						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/>	<b>2554.99</b>					

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

Form 2290 (Rev. 7-2025) Page **2**

**Tax Computation**

	39,001 - 60,000	210.00	157.50					
G 60,001 - 61,000	232.00	174.00						
H 61,001 - 62,000	254.00	190.50						
I 62,001 - 63,000	276.00	207.00						
J 63,001 - 64,000	298.00	223.50						
K 64,001 - 65,000	320.00	240.00						
L 65,001 - 66,000	342.00	256.50						
M 66,001 - 67,000	364.00	273.00						
N 67,001 - 68,000	386.00	289.50						
O 68,001 - 69,000	408.00	306.00						
P 69,001 - 70,000	430.00	322.50						
Q 70,001 - 71,000	452.00	339.00						
R 71,001 - 72,000	474.00	355.50						
S 72,001 - 73,000	496.00	372.00						
T 73,001 - 74,000	518.00	388.50						
U 74,001 - 75,000	540.00	405.00						
V over 75,000	550.00	412.50						
<b>Totals.</b> Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2								<b>\$ 2554.99</b>
W Tax-Suspended Vehicles								

**Figure 3.11.23-27 Form 2290, Determining Correct Number of Vehicles**

- (4) If Page 2 or Category W is blank and Page 1 has entries for suspension of tax, then edit the number of vehicles from Schedule 1, Line b to Page 2,

column 3a, Category W. See Figure 3.11.23-28, Form 2290. Suspended Vehicle Editing.

**Note:** If there is a clear indication that the vehicles are used for logging then edit the number of vehicles to column 3b.

Form 2290  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

2290

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2025, through June 30, 2026

Attach both copies of Schedule 1 to this return.

Go to [www.irs.gov/Form2290](https://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print

Name  
**Balsam Farms**

Address (number, street, and room or suite no.)  
**4178 W Maple St**

City or town, state or province, country, and ZIP or foreign postal code  
**Seattle WA 98109**

Employer identification number (EIN)

**00-8032204**

8a

I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025, were not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable. ☐

8b

Vehicle identification numbers **103AB24T1CD000000 1X3PG47M2W4000011**

9

I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025. These vehicles were sold or

Form 2290 (Rev. 7-2025)

Page 2

Tax Computation

Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
U	74,001 – 75,000		540.00	405.00					U
V	over 75,000		550.00	412.50					V
Totals. Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2.									
W	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)								
Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.									
* See page 2 of the instructions for information on logging vehicles.									

SCHEDULE 1  
(Form 2290)  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2025, through June 30, 2026

Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

Part II Summary of Reported Vehicles

a	Total number of reported vehicles	a	0
b	Enter the total number of taxable vehicles on which the tax is suspended (category W)	b	2
c	Total number of taxable vehicles. Subtract line b from line a	c	0

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

Cat. No. 112500

Schedule 1 (Form 2290) (Rev. 7-2025)

Figure 3.11.23-28 Form 2290. Suspended Vehicle Editing

**Note:** If Page 2 of Form 2290 has not been provided by the taxpayer prepare a “Dummy” Page 2 using information from the Schedule 1 and/or other attachments when possible.

3.11.23.17.9.1  
(01-01-2023)

**Green Rocker - Form  
2290 and Form 2290(SP)**

- (1) Indicates excess money (excess fees paid) was submitted with the tax return and the remittance needs to be split and applied to multiple periods or forms. The Green Rocker amount may be the balance due including penalty and/or interest.

If	Then
The Balance Due amount contains penalty and/or interest,	<ol style="list-style-type: none"> <li>1. X out the green rocker amount.</li> <li>2. Delete the penalty and interest from the total.</li> <li>3. Edit the Balance Due to the left of the original entry.</li> </ol>

3.11.23.17.10  
(01-01-2026)

**Prior Year Returns**

- (1) All returns using revisions 200307 and prior must be converted to the current year revision. Renumber the lines according to instructions.

Revision July 1997	Revisions July 1998 to July 2004	Revisions July 2004 or later	Name of item being reported
	Line 1	Line 1	Tax Period
Line 1	Line 2	Line 2	Tax
Line 2	Line 3	Line 3	Additional Tax
Line 1 + Line 2	Line 2 + Line 3	Line 4	Total Tax
Line 3	Line 4	Line 5	Credits
Line 4	Line 5	Line 6	Balance Due

- (2) On returns with a tax period prior to July 1, 2005, the Canadian/Mexican taxpayers are entitled to the reduced rate.
- (3) Form 2290 Schedule 1 for tax periods beginning July 1, 2011 and later that are filed on a July 2010 or early revision must be converted to the current corresponding year revision. Follow the chart below for conversion:

Prior Year revision:	July 2011 revision and subsequent:
Entity	Complete Entity as it appears on prior year revision.
Part I - Vehicles on Which You Are Reporting Tax	Edit the VIN and Category to Part I on the current corresponding Schedule 1.
Part II - Vehicles for Which Tax Is Suspended - 5,000 Miles or Less (7,500 for agricultural vehicles)	Edit the VIN and Category to Part I on the current corresponding Schedule 1.

Prior Year revision:	July 2011 revision and subsequent:
Part III - Summary of Reported Vehicles Line a	Edit amount to Part II, Line c on the current corresponding Schedule 1.
Part III - Summary of Reported Vehicles Line b	Edit amount to Part II, Line b on the current corresponding Schedule 1.

**Note:** All date stamp receipted Form 2290 Schedule 1 being returned to the taxpayer must be on the correct corresponding revision of the Schedule 1 to match the taxable period being reported. For instance, if the Schedule 1 being returned is for any taxable period from July 1, 2021 through June 30, 2022 it must be issued on the July 2021 version. If the Schedule 1 being returned is for any taxable period from July 1, 2022 through June 30, 2023 then the stamped Schedule 1 must be on the July 2022 version. This applies to past years as well. If the Schedule 1 is for a 2020 taxable period the stamped Schedule 1 must be the July 2020 version, if it is for a 2019 taxable period the stamped Schedule 1 must be the July 2019 version, etc.

3.11.23.17.11  
(01-01-2026)

#### Suspension Of Tax

- (1) Taxpayers may request that the tax be suspended on any vehicle which they reasonably expect will not be used a total of 5,000 miles during the tax period on U.S. highways.
  - a. The limit is 7,500 miles for agricultural vehicles.
  - b. To suspend the tax, the taxpayer must complete the applicable statement(s) on Page 1 (Part II, Statement in Support of Suspension). This requirement includes returns filed by a taxpayer who purchases a used highway motor vehicle under a suspension from tax (see Part II, Line 7), and a taxpayer who purchased a used vehicle under a suspension from tax in the prior period and did not exceed the mileage limit (see Part II, Line 8).

If	Then
A return is received showing no entries on Page 2,	Look at Page 1 to see if the statement is completed, and/or Schedule 1 for suspended VINS.
The Page 1 statement is completed, or there are VIN numbers on Schedule 1, Part I,	<ol style="list-style-type: none"> <li>1. Get the number of vehicles on which the taxpayer is suspending the tax and mark that number in Category "W" on Page 2 under Number of Vehicles. See Figure 3.11.23-29, Form 2290, Determining Suspended Vehicles.</li> <li>2. Taxpayers may report all vehicles in use and under suspension on the same return.</li> </ol>

If	Then
A vehicle is reported as suspended, and the owner disposes of that vehicle by sale, trade, etc., before the 5,000/7,500 mile limit is reached,	<p>the new owner must either:</p> <ul style="list-style-type: none"><li>• File a partial period return for the remainder of the tax period showing the vehicle as suspended, or</li><li>• File an amended return and pay the tax for the entire year if the vehicle is used more than the 5,000/7,500 mile limitation.</li></ul> <p><b>Note:</b> In such cases, the number of highway miles accumulated by the seller must be taken into consideration by the new owner in computing the 5,000/7,500 mile limitation.</p>

Form **2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
**2507**  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Type or Print

Name  
**Louis & Ted Morgan, Ptrs**

Employer identification number (EIN)  
**00-4012333**

Address (number, street, and room or suite no.)  
**807 Bay St**

City or town, state or province, country, and ZIP or foreign postal code  
**Denver CO 80202**

Check if applicable:  
☐ Address Change  
☐ Amended Return  
☐ VIN Correction  
☐ Final Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) any vehicles exceeding the mileage use limit. Don't check this box for any other reason.

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** check this box for any other reason.

Check this box if you no longer have taxable vehicles to report.

**Part I Figuring the Tax**

**Caution:** If you purchased a used vehicle from a private party, see instructions.

1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter **202507** in the boxes to the right. If "NO," see the table on page 3 of the instructions.

2 **Tax.** Enter the **Total** from Form 2290, page 2, column (4).

3 Additional tax from increase in taxable gross weight (see instructions).

4 **Total tax.** Add lines 2 and 3.

5 **Credits** (Attach supporting documentation. See instructions.)

6 **Balance due.** Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS ☐ Credit or debit card ☐

Y Y Y Y M M

1 2 0 2 5 0 7

2

3

4

5

6

**Part II Statement in Support of Suspension** (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): ☒ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2025, through June 30, 2026, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ☐

8b Vehicle identification numbers **1T5CF86R5SL00003**

Form 2290 (Rev. 7-2025)

Page **2**

**Tax Computation**

	(1)	(2)	(3)	(4)
<b>T</b> 73,001 – 74,000	518.00	388.50		
<b>U</b> 74,001 – 75,000	540.00	405.00		
<b>V</b> over 75,000	550.00	412.50		
<b>Totals.</b> Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2.				\$
<b>W</b> Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)			<b>1</b>	

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

\* See page 2 of the instructions for information on logging vehicles.

Form **2290** (Rev. 7-2025)

Figure 3.11.23-29 Form 2290, Determining Suspended Vehicles

3.11.23.17.11

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**

3.11.23.17.12

(01-01-2026)

**Proof of Payment  
(Schedule 1)**

(1) A State Motor Vehicle Department must verify that the heavy highway motor vehicle use tax has been paid for a highway motor vehicle before it can issue state registration tags for the vehicle. After a taxpayer has submitted the highway use tax for the taxable period and reported the tax on a Form 2290 return, the Schedule 1 of the Form 2290 and Form 2290(SP) is stamped by the IRS (on a paper Schedule 1, or, for electronic filers, digitally on an electronic copy) and provided to the taxpayer as a receipt, to be used by the taxpayer to verify payment of the tax.

(2) Proof of payment will be verified and sent to the taxpayer when:

- a. Return is a full paid return whether it is an original or amended Form 2290 return.

**Exception:** If the taxpayer is filing an amended return just to correct the Vehicle Identification Number (VIN), do not return Schedule 1 and edit CCC "G". See IRM 3.11.23.2.11, Amended Returns.

**Note:** If a taxpayer indicates on an original filed Form 2290 that they want the Schedule 1 returned on an expedited basis (e.g., "as soon as possible", "ASAP", "need Sch. 1 to get tags", etc.) or faxed and the fax number has been provided, make copy of Request Letter and attach 1 copy of receive stamped Schedule 1, then give to lead to fax. Retain original request with return. Complete Action Trail Sch 1 to TP faxed. Otherwise, detach the stamped Schedule 1 and send as normal. See IRM 3.11.23.2.11, Amended Returns, for expedite Schedule 1 requests for amended returns. If a copy of any part of the return was made for faxing, dispose of the copy as classified waste and continue processing the original received return.

- b. Taxpayer has checked the Electronic Federal Tax Payment System (EFTPS) box or the Credit or debit card box on Form 2290.
- c. There is an EFTPS receipt, confirmation number and/or other proof of payment attached indicating the tax has been paid.
- d. The return was taken from a folder with a batch sheet notated with a "\$" or "610".
- e. The return is part of a batch of work with the notation "LB" (for Lockbox) on the Transmittal Sheet. Also see table below.
- f. On Form 2290 there is a dollar amount in green along the top, or there is green dye on the upper left corner.
- g. There is any indication that the Form 2290 was received at an IRS Taxpayer Assistance Center (TAC), an IRS Field Office, etc., and the tax has been paid in full.

**Exception:** If there is an indication, such as "Copy of Sch. 1 to TP" notated on the remaining Schedule(s) 1 or elsewhere on the Form 2290, it is not necessary for Code and Edit to return a copy of the Schedule 1. In this instance, a copy has already been provided to the taxpayer.

- h. Taxpayer has suspended the tax on vehicles (Category W) and no tax is due on them. If a taxpayer shows a category other than W and number of vehicles on Page 2, but does not show a tax and shows the same number of vehicles on Schedule 1, Part II, Line b, as being tax suspended vehicles, cross (X) out the categories and move the number of vehicles to Category W.

(3) When Form 2290 is received in Code and Edit:

If	Then
Correspondence is being issued requiring a response,	<b>Do not date stamp and return Schedule 1 until the taxpayer responds with the requested information provided the tax has been paid in full.</b> If there is no response to the correspondence then follow procedures in IRM 3.11.23.8.4, Processing No Reply Cases.
Any of the conditions listed in (2) above apply,	<ol style="list-style-type: none"> <li>1. Date stamp and circle the number of VINs on Lines b and c, Part II, on both copies of the Schedule 1. Detach a copy and return it to the taxpayer.</li> <li>2. Before returning Schedule 1 to the taxpayer, ensure that the name, complete address including ZIP Code, and EIN are all entered in the entity portion of the schedule.</li> <li>3. If all of the information in 2. above is not shown on the Schedule 1, then transfer the information from the return.</li> <li>4. On the Schedule 1 being returned to the taxpayer, line out the lines where no VINs are present by drawing a slanted line from the first empty line through the last line. The number of vehicles on lines b and c may be shown using either alpha or numeric character(s). See Figure 3.11.23-30, Form 2290, Editing Schedule 1, and Figure 3.11.23-31, Form 2290, Editing Schedule 1.</li> </ol>
The second copy is not there, or not complete, and the Form 2290 or Schedule(s) 1 remaining does not contain a notation that a copy of the Schedule 1 has been provided to the taxpayer,	<ol style="list-style-type: none"> <li>1. Prepare a photocopy of the Schedule 1.</li> <li>2. Before returning Schedule 1 to the taxpayer, ensure that the name, complete address including ZIP Code, and EIN are all entered in the entity portion of the schedule.</li> <li>3. If all of the information in (2) above is not shown on the Schedule 1, then transfer the information from the return.</li> </ol> <p><b>Note:</b> Do not return the Schedule 1 if there is an indication on the Form 2290 or on the remaining Schedule(s) 1 that a copy has already been provided to the taxpayer. This would be indicated with a note such as "Copy of Sch. 1 to TP".</p>



If	Then
<p>The total number of vehicles reported on Form 2290, Page 2, column 3 agrees with the Schedule 1, Part II, Lines b and c,</p>	<ol style="list-style-type: none"> <li>1. Verify the number of VINs on both copies of Schedule 1, Lines b and c by circling them.</li> <li>2. Verify that the taxpayer has listed all VINs. Correspond for missing VINs if necessary.</li> </ol> <p><b>Note:</b> Do not return Schedule 1 if correspondence requiring a response is needed.</p> <ol style="list-style-type: none"> <li>3. Before returning Schedule 1 to the taxpayer, ensure that the name, complete address including ZIP Code, and EIN are all entered in the entity portion of the schedule.</li> <li>4. If all of the information in 3. above is not shown on the Schedule 1, then transfer the information from the return.</li> <li>5. On the Schedule 1 being returned to the taxpayer, line out the lines where no VINs are present by drawing a slanted line from the first empty line through the last line. The number of vehicles on Line b and c may be shown using either alpha or numeric character(s). See Figure 3.11.23-30, Form 2290, Editing Schedule 1, and Figure 3.11.23-31, Form 2290, Editing Schedule 1.</li> <li>6. Date stamp both copies of Schedule 1.</li> </ol> <p><b>Note:</b> Some taxpayers have to make a copy of Schedule 1; a clear, dark IRS Received Date stamp will be used.</p>

If	Then
<p>The total number of vehicles reported on Form 2290, Page 2, column 3 <b>does not</b> agree with the Schedule 1, Part II, Lines b and c,</p>	<ol style="list-style-type: none"> <li>1. Perfect both copies of Schedule 1, Part II, Lines b and c, if the taxpayer has not done so.</li> <li>2. Verify that the taxpayer has listed all VINs. Correspond for missing VINs if necessary.</li> </ol> <p><b>Note:</b> Do not return Schedule 1 if correspondence requiring a response is needed.</p> <ol style="list-style-type: none"> <li>3. Before returning Schedule 1 to the taxpayer, ensure that the name, complete address including ZIP Code, and EIN are all entered in the entity portion of the schedule.</li> <li>4. If all of the information in 3. above is not shown on the Schedule 1, then transfer the information from the return.</li> <li>5. On the Schedule 1 being returned to the taxpayer, line out the lines where no VINs are present by drawing a slanted line from the first empty line through the last line. The number of vehicles on Lines b and c may be shown using either alpha or numeric character(s). See Figure 3.11.23-30, Form 2290, Editing Schedule 1, and Figure 3.11.23-31, Form 2290, Editing Schedule 1.</li> <li>6. Date stamp both copies of Schedule 1.</li> </ol> <p><b>Note:</b> Some taxpayers have to make a copy of Schedule 1; a clear, dark IRS Received Date stamp will be used.</p>

If	Then
The taxpayer reported taxable or suspended vehicles with the VINs on an attachment(s),	<ol style="list-style-type: none"> <li>1. Date stamp the Schedule 1 and attachment(s). Also, circle the number of vehicles on the first Schedule 1.</li> <li>2. If the number of vehicles is missing from the first Schedule 1, then enter the number and circle the entry.</li> <li>3. Before returning Schedule 1 to the taxpayer, ensure that the name, complete address including ZIP Code, and EIN are all entered in the entity portion of the schedule.</li> <li>4. If all of the information in 3. above is not shown on the Schedule 1, then transfer the information from the return.</li> <li>5. Return both the Schedule 1 and attachment to the taxpayer.</li> <li>6. Retain a copy of both the Schedule 1 and the attachment with the Form 2290.</li> </ol> <p><b>Note:</b> The Schedule 1 being issued to the taxpayer must be on the correct year's revision. If more vehicles are reported on attachments than can be placed on the Schedule 1, the attachments can be date stamped and returned along with the correct year's Schedule 1.</p>

**Note:** On prior year returns compare the number of taxable vehicles on Line a and b of Part III, Schedule 1 with the Totals Line of column 3 Page 2 and/or Line W of column 3, Page 2 respectively.

**Reminder:** A copy of the Schedule 1 with the VINs or a copy of an attachment with the VINs should be retained with the filed Form 2290. However, if the Form 2290 was received through a field office, local office, returns prepared by Centralized Specialty Tax Operation (CSTO), etc., and a copy of the Schedule 1 has been provided to the taxpayer but the VINs aren't reflected on the Form 2290 being processed, it is not necessary to correspond for the VINs.

SCHEDULE 1  
(Form 2290)  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

Schedule of Heavy Highway Vehicles

For the period July 1, 2025, through June 30, 2026

Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

Type or Print

Name

CHARLES MAPLE

Employer identification number (EIN)

00-6013780

Address (number, street, and room or suite no.)

2101 BALSAM DR

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

MILWAUKEE WI 53203

Month of first use  
(see instructions)

Y

Y

Y

Y

M

M

Part I

Vehicles You Are Reporting (enter VIN and category)

		Category A through W (category W for suspended vehicles)
1	H R 4 3 7 6 T 1 3 1 O X L 3 B 0 0	V
2	Y N 3 4 9 8 2 Q 7 9 9 T 1 Z 4 3 0	V
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

Part II

Summary of Reported Vehicles

a	Total number of reported vehicles	a	two
b	Enter the total number of taxable vehicles on which the tax is suspended (category W)	b	zero
c	Total number of taxable vehicles. Subtract line b from line a	c	two

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

Cat. No. 112500

Schedule 1 (Form 2290) (Rev. 7-2025)

Figure 3.11.23-30 Form 2290, Editing Schedule 1

3.11.23.17.12

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for Official Use Only

33515073

**1650.00**

**Form 2290**  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
For the period July 1, 2025, through June 30, 2026  
Attach both copies of Schedule 1 to this return.  
Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
OMB No. 1545-0143

Name \_\_\_\_\_ Employer identification number (EIN) \_\_\_\_\_

Form 2290 (Rev. 7-2025) Page **2**

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**SCHEDULE 1**  
(Form 2290)  
(Rev. July 2025)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Heavy Highway Vehicles**  
For the period July 1, 2025, through June 30, 2026  
Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

Name  
**Fred Black**

Employer identification number (EIN)  
**00-1749636**

Type or Print  
Address (number, street, and room or suite no.)  
**1807 Mustang Lane**

City or town, state or province, country, and ZIP or foreign postal code  
**Denver CO 80202**

Month of first use (see instructions)  
Y Y Y Y M M

**Part I Vehicles You Are Reporting** (enter VIN and category)

	Category A through W (category W for suspended vehicles)
1 <b>3LTL60595150V3QY5</b>	
2 <b>1T5573L62B3I01WX3</b>	
3 <b>2TC37501593T140VT</b>	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	

**Part II Summary of Reported Vehicles**

a Total number of reported vehicles	<b>3</b>
b Enter the total number of taxable vehicles on which the tax is suspended (category W)	<b>0</b>
c Total number of taxable vehicles. Subtract line b from line a	<b>3</b>

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2025)

Figure 3.11.23-31 Form 2290, Editing Schedule 1

- (4) Form 2290 processed and signed by IRS personnel under IRC 6020(b) will be treated as original taxpayer filed returns. Do not send Schedule 1 to the taxpayer.

## 3.11 Returns and Documents Analysis

- (5) When verifying Schedule 1, be sure the taxpayer has used the correct revision of the Schedule. The tax period is shown directly below the title of the Schedule, and must say, "For the tax period July 1, 20xx (current year) through June 30, 20xx (next year)".

If	Then
The wrong version is received,	<ol style="list-style-type: none"> <li>1. Convert to the correct year revision. See IRM 3.11.23.17.10, Prior Year Returns.</li> <li>2. Date stamp both copies and return a complete, corrected version to the taxpayer, if payment was received.</li> </ol>
2010 revision and prior. The taxpayer has entered the same VINs in Part I and Part II of Schedule 1 and on Page 2 as suspended vehicles and there is no tax liability on the return,	Cross out the VIN(s) in Part I and treat as suspended tax vehicles.
2010 revision and prior. The taxpayer has entered the same VINs in Part I and Part II of Schedule 1 and there is a tax liability on the return,	<p>Prepare the Schedule 1 so that it matches the tax liability as reported and return Schedule 1 to the taxpayer if there is an indication the tax liability was paid.</p> <p><b>Note:</b> In the instance when it cannot be determined what the taxpayer's intent was, correspondence may be necessary.</p>
Form 2290 or Form 2290(SP) is received without Schedule 1 attached,	<ol style="list-style-type: none"> <li>1. Review Page 1 or an attachment for suspended or taxable VINs.</li> <li>2. Prepare a dummy Schedule 1 if the VIN information is available on Page 1.</li> <li>3. If the VINs information is not available on Page 1, correspond with the taxpayer to complete Schedule 1. Advise the taxpayer that they must provide Schedule 1 as proof of payment before the State Motor Vehicle Department issues state registration tags.</li> <li>4. If no reply, continue processing.</li> </ol>
The proof of payment form, Schedule 1, is received without a Form 2290,	Route to the Centralized Specialty Tax Operation (CSTO) with a Form 4227 notating "Loose Schedule 1 Rec'd". Use the following address: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042

- (6) Code and Edit will identify and research through IDRS all taxable, non-remit Form 2290 returns that have no indication of payment annotated on the return. If research indicates payment, Code and Edit will return the Schedule 1 to the taxpayer if the full amount of tax has been paid. Tax examiners must completely code the return before placing in the basket. It is not necessary to research payments for all Form 2290 returns received from the IRS field offices if a payment has been indicated on the return or if there is an indication that

the Schedule 1 has been provided to the taxpayer. Similarly, if the Schedule 1 attached to the Form 2290 being processed contains an e-file watermark, it is not necessary to return a copy of that Schedule 1 to the taxpayer.

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the Schedule 1. If proof of payment has not been confirmed do not return a stamped Schedule 1 to the taxpayer. Leave the Schedule 1 attached to the Form 2290 and continue processing.

- (7) When Schedule 1 has been issued to the taxpayer, leave a history item such as, "Sch. 1 to TP", "Sch. 1 sent", etc., in the left-hand margin of the Form 2290.

**Note:** If another area has indicated that Schedule 1 has been returned to the taxpayer, but the notation is not located in the area prescribed above, there is no need to re-edit.

3.11.23.17.12.1  
(01-01-2026)  
**Form 2290 Alternative  
Proof of Payment  
Program**

- (1) The IRS has developed a Memorandum of Understanding (MOU) with various state agencies that allow the agency to accept the Form 2290 and payment for the IRS on behalf of the taxpayer. This MOU is referred to as the Alternative Proof of Payment (APP) program. When a Form 2290 is received from a state Department of Motor Vehicles (DMV) treat the filing as if it is part of the APP program.
- (2) Process the Form 2290 and payment as normal. Follow guidelines in IRM 3.11.23.11.2 for determining the received date.
- (3) The state agency will not date stamp a Form 2290 or Schedule 1 or otherwise mark it with any type of stamp or acknowledgement. The state agency will keep a copy of Schedule 1 to satisfy the Federal Highway Administration requirements for a period of one year.

**Note:** If an agency has affixed a date stamp on the Form 2290 and/or Schedule 1 forward a copy of the Form 2290 and Schedule 1 to the IRS Liaison below.

- (4) If Form 2290 has been received from a state agency listed in the table below for States Participating in the Form 2290 Alternative Proof of Payment Program process the Form 2290 and Schedule 1 normally. Verify payment and return a stamped copy of the Schedule 1 to the taxpayer as appropriate.

**States Participating in the Form 2290 Alternative Proof of Payment Program**

States Participating in the APP	States Participating in the APP
Arkansas	North Carolina
Delaware	South Carolina
Florida	Texas
Idaho	Vermont
Indiana	Wyoming
Nebraska	

- (5) If Form 2290 is received from a state agency other than a participating state listed in the table above forward a copy of the Form 2290 and Schedule 1 to the IRS Liaison below. Continue processing the Form 2290 and Schedule 1 as

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#  
#

3.11.23.18  
(01-01-2024)

**Form 11-C, Occupational  
Tax and Registration  
Return for Wagering**

- (1) The processing of Form 11-C is centralized at the Ogden Submission Processing Center (OSPC). See Exhibit 3.11.23-6, Form 11-C, Occupational Tax and Registration Return for Wagering, for transcription lines (T-lines).
- (2) Report processing time and volume under Organization Function Program (OFP) 12701 for Form 11-C.
- (3) A principal, someone engaged in the business of accepting taxable wagers for their own account, or an agent, who accepts taxable wagers on the principal's behalf, is required to file Form 11-C.
  - a. This includes organizations that are otherwise exempt from tax under IRC 501 or IRC 521.
  - b. Taxable wagers include bets placed on a sports event or contest with a person engaged in the business of accepting such wagers, bets placed in a wagering pool with respect to a sports event or contest conducted for profit, and bets placed in a lottery conducted for profit (other than state conducted lottery). See IRM 3.11.23.18.1, Taxable and Non-Taxable Wagers.
- (4) The dual-purpose Form 11-C allows the taxpayer to:
  - a. Report and pay the occupational tax, or
  - b. Register certain information with the IRS before accepting taxable wagers.
- (5) The return is filed and the tax is paid by both principal operators and by agents prior to conducting business. Each taxpayer indicates his or her status by checking the correct box in Part I, Line 3.
  - a. A principal operator is a person who is in the business of accepting taxable wagers on his or her own behalf. This person is at risk for the profit or loss depending on the outcome of the event or contest for which the wager was accepted.
  - b. An agent is any person who accepts wagers for the Principal Operator.
- (6) The first return must be filed before taxable wagers are accepted. The first return will cover the tax period from the start of the business until June 30 of the current year. The taxpayer must file a renewal Form 11-C return by July 1 of each year as long as taxable wagers are accepted. See IRM 3.11.23.18.2, Due Dates, for further due date information.
  - a. If the activity of accepting taxable wagers starts after July, the tax is prorated for the first year. The correct tax is computed by the computer.
  - b. Under certain circumstances, a taxpayer must file a supplemental registration return and no tax is due. These include when there has been a change of address or a change of corporate name. See IRM 3.11.23.18.5, Supplemental Registration Return Filing Status, for more circumstances.



- c. Under other circumstances, such as when a change in ownership has occurred, a taxpayer must file a first return and pay the correct tax for the new entity.
- (7) There are two amounts of tax which apply to both principal operators and agents:
  - a. \$50 per year if taxable wagers are authorized under the laws of the state in which accepted.
  - b. \$500 per year for all other taxable wagers.
- (8) Edit CCC "1" when the Renewal box is checked and the \$50.00 category is paid rather than the \$500.00 category. The lower amount is used for those wagers authorized by their respective states.
- (9) **Edit all fields on Form 11-C in dollars and cents.** See Exhibit 3.11.23-6, Form 11-C, Occupational Tax and Registration Return for Wagering, for transcription lines (T-lines).
- (10) The valid Computer Condition Codes on Form 11-C are D, F, G, O, R, U, W, X, 1, 3, and 4.
- (11) Follow normal procedures for:
  - Edit Marks - IRM 3.11.23.3, Edit Marks
  - Unprocessable Returns - IRM 3.11.23.8, Unprocessable Returns
  - Signature - IRM 3.11.23.9, Signature
  - Third-Party Designee - IRM 3.11.23.9.1.4, Third-Party Designee
  - Entity Perfection - IRM 3.11.23.10, Entity Perfection
  - Entity Perfection of Domestic Addresses - IRM 3.11.23.10.5, Entity Perfection of Domestic Addresses
  - Entity Perfection of Foreign Addresses - IRM 3.11.23.10.6, Entity Perfection of Foreign Addresses
  - Entity Perfection of Tax Period - IRM 3.11.23.10.7.4, Entity Perfection of Tax Period
  - Received Date Editing - IRM 3.11.23.11, Received Date
  - Computer Condition Codes - IRM 3.11.23.12, Computer Condition Codes
  - Amended Returns - IRM 3.11.23.2.11, Amended Returns

3.11.23.18.1  
(01-01-2021)  
**Taxable and  
Non-Taxable Wagers**

- (1) Only certain activities constitute wagers subject to tax. These include:
  - a. Any wager with respect to a sports event or contest placed with a person who is in the business of accepting such wagers.
  - b. Any wager placed in a wagering pool with respect to a sports event or contest, if the pool is conducted for profit. A wagering pool conducted for profit includes any scheme or method for the distribution of prizes to one or more winning bettors based upon the outcome of a sports event or contest, or a combination or series of events or contests, provided that the pool is managed or conducted for profit. A wagering pool or lottery may be conducted for profit even if a direct profit doesn't occur. If a taxpayer operates the wagering pool or lottery with the expectation of a profit in the form of increased sales, attendance, or other indirect benefits, the taxpayer conducts it for profit.
  - c. Any wager placed in a lottery conducted for profit (other than a state-conducted lottery). The term lottery includes the numbers game, a wager

or gambling policy, punch boards, pull tabs, and similar types of wagers. In general, a lottery conducted for profit includes any method or scheme for the distribution of prizes among persons who have paid or promise to pay for a chance to win the prizes. The winning prizes are generally determined by the drawing of numbers, symbols, or tickets from a wheel, or other container, or by the outcome of a given event.

- (2) Other activities are not wagers subject to tax if certain conditions are met:
- a. A drawing conducted by an organization exempt from tax under IRC 501 or IRC 521 is not taxable as long as the net proceeds from the drawing don't benefit any individual or shareholder.
  - b. A game is not taxable if it is the type in which usually the wagers are placed, the winners are determined, and the prizes are distributed in the presence of all persons placing wagers in the game. These games generally include card games, roulette, dice games, bingo, keno, and gambling wheels.
  - c. Parimutuel wagering, including horse racing, dog racing, and jai alai, when licensed under state law
  - d. Coin-operated devices, such as slot machines, pinball machines and video games.
  - e. Sweepstakes, wagering pools or lotteries that are conducted by an agency of a state, if the wager is placed with the state agency or its authorized agents or employees.
- (1) A taxpayer who is liable for the occupational tax on wagering is required to file a first Form 11-C return before any taxable wagers are accepted. A first return is also required when there has been a change in ownership or control of a taxpayer that previously filed a Form 11-C. This return must be filed within 30 days of the change. See Figure 3.11.23-32, Form 11-C Due Date.

3.11.23.18.2  
(01-01-2026)  
**Due Dates**

<b>Form 11-C</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service		<b>Occupational Tax and Registration Return for Wagering</b> ▶ Go to <a href="http://www.irs.gov/Form11C">www.irs.gov/Form11C</a> for the latest information.		OMB No. 1545-0236
Return for period from <b>Oct. 3</b> , <b>26</b> to June 30, <b>27</b> <small>(Month and day) (Year)</small>		<b>2610</b>		
Type or Print	Name <b>Mark R Fox</b>		Employer identification number <b>00-6134826</b>	
	Number, street, and room or suite no. <b>8735 Fisher Lane</b>			
	City or town, state or province, country, and ZIP or foreign postal code <b>Santa Fe NM 87501</b>			
Check one: <input checked="" type="checkbox"/> First return <input type="checkbox"/> Renewal return <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)		Daytime telephone number <b>(505) 555 - 4621</b>		
Business address (if different from your home address or address entered above)		<b>Due date is November 3, 2026</b>		
Alias, style, or trade name		<b>For IRS Use Only</b> T \$ _____ 1 FF _____ 2 FP _____ 3 I _____ 4 T \$ _____ 5		
<b>Part I Occupational Tax</b>				
1 Enter the date (month and day) you'll start accepting wagers during the tax period . . . . .				
2 Tax (see instructions) . . . . . \$ <b>375.00</b> See the attached Form 11-C(V), Payment Voucher, for how to make your payments.				
<b>2</b> 3 Check one: <input type="checkbox"/> Principal <input type="checkbox"/> Agent accepting wagers for another (see instructions)				
<b>Part II Additional Information (for principal only)</b>				
4 If the taxpayer is a firm, partnership, or corporation, give the true name of each member or officer.				
True name		Title	Home address	Social security number

Figure 3.11.23-32 Form 11-C Due Date

- (2) For each following year in which taxable wagers are accepted, a taxpayer must file a renewal Form 11-C return by July 1. See Figure 3.11.23-33, Form 11-C Due Date.

<b>Form 11-C</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service		<b>Occupational Tax and Registration Return for Wagering</b> ▶ Go to <a href="http://www.irs.gov/Form11C">www.irs.gov/Form11C</a> for the latest information.		<b>2607</b> OMB No. 1545-0236										
Return for period from <u>July 1</u> , <u>2026</u> to June 30, <u>2027</u> <small>(Month and day) (Year) (Year)</small>														
<b>Type or Print</b>	Name <u>Wayne R Haddock</u>		Employer identification number <u>00-7189274</u>											
	Number, street, and room or suite no. <u>847 East Darter Dr</u>													
	City or town, state or province, country, and ZIP or foreign postal code <u>Portland OR 97208</u>													
<b>Check one:</b> <input type="checkbox"/> First return <input checked="" type="checkbox"/> <b>Renewal return</b> <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)		Daytime telephone number <u>(503) 555-8792</u>												
Business address (if different from your home address or address entered above) <div style="border: 2px solid black; padding: 5px; display: inline-block;"> <b>Due Date is July 1, 2026.</b> </div>		<b>For IRS Use Only</b>												
Alias, style, or trade name		<table border="1"> <tr><td>T \$</td><td>1</td></tr> <tr><td>FF</td><td>2</td></tr> <tr><td>FP</td><td>3</td></tr> <tr><td>I</td><td>4</td></tr> <tr><td>T \$</td><td>5</td></tr> </table>			T \$	1	FF	2	FP	3	I	4	T \$	5
T \$	1													
FF	2													
FP	3													
I	4													
T \$	5													
<b>Part I Occupational Tax</b>														
1 Enter the date (month and day) you'll start accepting wagers during the tax period . . . . .														
2 Tax (see instructions) . . . . . \$ <u>50.00</u> See the attached Form 11-C(V), Payment Voucher, for how to make your payments.														

Figure 3.11.23-33 Form 11-C Due Date

- (3) A taxpayer is required to file a "Supplemental Registration Return" under certain circumstances but no additional tax is due.
- When there has been a change of address, a Supplemental Registration Return must be filed before the earlier of the time a taxable wager is accepted at the new location or 30 days.
  - When there has been the continuation of the business by the surviving spouse or child, executor, administrator or legal representative of a deceased person who paid the occupational tax, a Supplemental Registration Return must be filed within 30 days of the date of death. See Figure 3.11.23-34, Form 11-C, Continuation of Business.
  - When there is a continuation of the business by an assignee for the benefit of creditors or by the trustee or receiver in bankruptcy, a Supplemental Registration return must be filed within 30 days of the change.
  - When there has been a change of corporate name or the withdrawal or death of a member of a firm or partnership, a Supplemental Registration Return must be filed within 30 days of the change.
  - When a new agent is engaged, a Supplemental Registration Return must be filed within 10 days of the engagement.

<b>Form 11-C</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service		<b>Occupational Tax and Registration Return for Wagering</b> ▶ Go to <a href="http://www.irs.gov/Form11C">www.irs.gov/Form11C</a> for the latest information.		OMB No. 1545-0236 <b>2602</b>												
Return for period from <b>17</b> (Month and day) <b>2026</b> (Year) to June 30, <b>2027</b> (Year)																
Type or Print	Name <b>Warren A. Plum</b> Number, street, and room or suite no. <b>3423 Peach Drive</b> City or town, state or province, country, and ZIP or foreign postal code <b>Kansas City KS 66110</b>		Employer identification number <b>00-3366331</b>													
Check one: <input type="checkbox"/> First return <input type="checkbox"/> Renewal return <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)		Daytime telephone number <b>913-555-1234</b>														
Business address (if different from your home address or address entered above)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">For IRS Use Only</th> </tr> <tr> <td style="width: 70%;">T \$</td> <td style="width: 30%;">1</td> </tr> <tr> <td>FF</td> <td>2</td> </tr> <tr> <td>FP</td> <td>3</td> </tr> <tr> <td>I</td> <td>4</td> </tr> <tr> <td>T \$</td> <td>5</td> </tr> </table>			For IRS Use Only		T \$	1	FF	2	FP	3	I	4	T \$	5
For IRS Use Only																
T \$	1															
FF	2															
FP	3															
I	4															
T \$	5															
Alias, style, or trade name		<div style="border: 2px solid black; padding: 5px; text-align: center; width: fit-content; margin: 0 auto;"> <b>Due Date is March 18, 2026</b> </div>														
<b>Part I Occupational Tax</b>																
1 Enter the date (month and day) you'll start accepting wagers during the tax period . . . . .																
2 Tax (see instructions) . . . . . \$																
See the attached Form 11-C(V), Payment Voucher, for how to make your payments.																
3 Check one: <input type="checkbox"/> Principal <input type="checkbox"/> Agent accepting wagers for another (see instructions)																
<b>Part II Additional Information (for principal only)</b>																
4 If the taxpayer is a firm, partnership, or corporation, give the true name of each member or officer.																
True name	Title	Home address	Social security number													
<div style="position: relative; width: 100%; height: 100%;"> <div style="position: absolute; top: 50%; left: 50%; transform: translate(-50%, -50%) rotate(-45deg); border: 2px solid black; padding: 10px; background-color: white;"> <b>RECEIVED</b>  <b>03132026</b>  <b>OGDEN, UT</b>  <b>IRS-OSC</b> </div> </div>																
5 Are you or will you be engaged in the business of accepting wagers on your own account? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No																
If "Yes," complete a, b, and c.																
a Name and address where each business is or will be conducted:																
Name of location	Address (number and street)	City or town, state or province, country, and ZIP or foreign postal code														
b Number of agents engaged in receiving wagers on your behalf ▶																
c True name, address, and employer identification number of each agent:																
True name	Address	Employer identification number														
<div style="text-align: center;"> <b>My father died Feb. 17, 2026 and I am running the business now.</b> </div>																
<div style="display: flex; justify-content: space-between;"> <span><b>Warren A. Plum</b></span> <span><b>3-1-26 Owner</b></span> </div>																
For Privacy Act and Paperwork Reduction Act Notice, see instructions. <span style="float: right;">Cat. No. 16166V Form 11-C (Rev. 12-2017)</span>																

Figure 3.11.23-34 Form 11-C, Continuation of Business

3.11.23.18.3  
(01-01-2024)  
**Form 11-C - Tax  
Settlement and Editing  
Parts I, II, and III**

- (1) Use the following table to determine how to process a Form 11-C that indicates a liability of zero, not liable, exempt, or has no tax liability:

If	And	Then
<p>Return is received with \$0 (zero), no wagers, not liable, or none with no explanation of liability.</p> <p><b>Note:</b> If return is received with “exempt,” see below.</p>	<ul style="list-style-type: none"> <li>• A signature on return or attachment,</li> <li>• The return includes the name of an association or organization (e.g., Veterans, Elks, Firemen), or a city, state or federal government, or</li> <li>• The wagering activity is represented as non-taxable. See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries.</li> </ul>	<ol style="list-style-type: none"> <li>1. Process return.</li> <li>2. Edit “Principal Operator/ Agent” code “1” in margin to the right of Form 11-C, Line 5.</li> </ol>
<p>An unsigned return is received with \$0 (zero), no wagers, not liable, or none and no explanation of liability.</p> <p><b>Note:</b> If return is received with “exempt,” see below.</p>		<ol style="list-style-type: none"> <li>1. Prepare Form 15210 for Letter 228C to request the missing signature and an explanation for filing a no liability return.</li> <li>2. Edit the “Principal Operator/ Agent” code to the right of Form 11-C, Part II, Line 5 as follows: <ul style="list-style-type: none"> <li>• If “Principal Operator” box is checked, or only Part II is completed, edit a “0”.</li> <li>• If the “Agent” box is checked, or neither box is checked, or only Form 11-C, Part III is completed, edit a “1”.</li> </ul> </li> <li>3. If no reply, edit CCC “3” and process return.</li> </ol> <p><b>Note:</b> Do not edit CCC “F” on return.</p>

If	And	Then
Return indicates an exempt status and/or contains an explanation of why the organization is exempt.	<ul style="list-style-type: none"> <li>The taxpayer indicates that it is an organization exempt from tax under IRC 501 or IRC 521, or</li> <li>The name of an association or organization (e.g., Veterans, Elks, Firemen) or a city, state or federal government is indicated, or</li> <li>Wagering activity is represented as non-taxable, (See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries),</li> </ul>	<ol style="list-style-type: none"> <li>If signature is present on return or attachments edit the "Principal Operator/ Agent" code to the right of Form 11-C, Part II, Line 5 as follows and process the return: <ul style="list-style-type: none"> <li>If "Principal Operator" box is checked, or only Part II is completed, edit a "0".</li> <li>If the "Agent" box is checked, or neither box is checked, or only Part III is completed, edit a "1".</li> </ul> </li> <li>If signature is not present on return or attachment prepare Form 15210 for Letter 228C to request the signature. <ul style="list-style-type: none"> <li>If reply, edit the return as in c1 above and process return.</li> <li>If no reply, edit the return as in c1 above, and edit CCC "3", process the return</li> </ul> </li> </ol> <p><b>Note:</b> Do not edit CCC "F".</p>

- (2) If the return shows a tax liability, and the first return or supplemental registration return filing status box is marked on the return, or if Form 11-C, Part II, III, or IV have been completed on the return, use the procedures contained in IRM 3.11.23.18.4, "First Return" Filing Status, through IRM 3.11.23.18.5.1, Change in Control. Also use the procedures contained in IRM 3.11.23.10.7, Entity Perfection of Tax Period, to ensure correct editing of the tax period.

3.11.23.18.4  
(01-01-2016)  
**"First Return" Filing Status**

- (1) A First Return is required if:
- A new business is formed
  - A corporate business is continued by a stockholder after the business is dissolved
  - A corporation is formed to continue the business of a partnership
  - A person, with no previous history as an agent becomes one
- (2) When the Form 11-C indicates any of the conditions above, process the return as follows:



If	Then
Unnumbered or numbered.	<ol style="list-style-type: none"> <li>1. Assume the EIN belongs to a new taxpayer. <b>DO NOT ROUTE TO ENTITY CONTROL.</b></li> <li>2. Review the return for a Start Date (SD). Check Form 11-C, Part IV, Line 7, or on an attachment. If start date cannot be determined, correspond.</li> <li>3. Edit the day the taxpayer entered into business under the new ownership in a two-digit format (01-31) on the return under the words, "Return For Period From..."</li> <li>4. Edit the Nature of Change Indicator (NCI) of "2" to the left of the words "Check One". The NCI is required whenever the SD has been edited.</li> <li>5. Also edit to the right of Form 11-C, Part II, Line 5, as follows: <ul style="list-style-type: none"> <li>• If "Principal Operator" box is checked, or only Part II is completed, edit a "0".</li> <li>• If the "Agent" box is checked, or neither box is checked, or only Form 11-C, Part III is completed, edit a "1".</li> </ul> </li> </ol>

3.11.23.18.5  
(01-01-2026)

**"Supplemental  
Registration Return"  
Filing Status**

(1) A taxpayer can file a supplemental return by:

- a. Checking the "Supplemental Registration Return" box on the return, or
- b. Writing an explanation on Form 11-C, Part IV, Line 7, or
- c. Attaching a written explanation or letter. See Figure 3.11.23-35, Form 11-C, Supplemental Registration Return.

<b>Form 11-C</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service	<b>Occupational Tax and Registration Return for Wagering</b> ▶ Go to <a href="http://www.irs.gov/Form11C">www.irs.gov/Form11C</a> for the latest information.		OMB No. 1545-0236 <b>2610</b>
Return for period from <u>Oct. 16</u> , <u>2026</u> to June 30, <u>2027</u> <small>(Month and day) (Year) (Year)</small>			
Type or Print	Name <u>Sam Caiman, Inc.</u>		Employer identification number <u>00-0147242</u>
	Number, street, and room or suite no. <u>1716 Keelback Place</u>		
	City or town, state or province, country, and ZIP or foreign postal code <u>Sacramento CA 95813</u>		
Check one: <input type="checkbox"/> First return <input type="checkbox"/> Renewal return <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)		Daytime telephone number <u>916 - 555 - 7720</u>	
Business address (if different from your home address or address entered above)			

<b>Intra-SC Reject or Routing Slip</b>		Name-Unit <b>552/34101</b>	Date <b>11/13/26</b>
X	Route to	X	Reason
	Accounting	<input type="checkbox"/> IMF	Missing or illegible data
	Adjustments	<input checked="" type="checkbox"/> BMF	<input type="checkbox"/> EIN <input type="checkbox"/> Signature
	Batching and Numbering	<input type="checkbox"/> NMF	<input type="checkbox"/> SSN <input type="checkbox"/> Tax period
	Clearing and Deposit	<input type="checkbox"/> EPMF	<input type="checkbox"/> Name <input type="checkbox"/> Filing requirements
	Collection	<input type="checkbox"/> IRAF	<input type="checkbox"/> Address <input type="checkbox"/> Form
	Criminal Investigation	<input type="checkbox"/> IRP	<input type="checkbox"/> Other (specify)
	<input type="checkbox"/> QRDT <input type="checkbox"/> ITTP		Review for necessary action
	Data Control (Balancing)	<input type="checkbox"/> CAWR	Renumber to
	Document Services	<input type="checkbox"/> Other file:	<input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code
<input checked="" type="checkbox"/>	Entity Control		<input type="checkbox"/> Other:
	Error Resolution		Unpostable code: Cycle:
	Examination (Audit)		Action Code:
	Files		Reinput
	Reject Correction		Questionable items
	Returns Analysis		<input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions
	Statute Control		<input type="checkbox"/> Other data:
	Other activity (explain)	<input checked="" type="checkbox"/>	Other (explain) <b>Supplemental Return Change in Control</b>

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**11062026**  
**OGDEN, UT**  
**IRS-OSC**

<b>Part IV Supplemental Registration</b> (see instructions)	
7	Explain why you're filing a supplemental registration. Include the date of the event. <u>Taking over business after my husband's death October</u> <u>16, 2026; dissolving corporation.</u> <u>Sherry Caiman 10/26/26</u>

Figure 3.11.23-35 Form 11-C, Supplemental Registration Return

(2) A supplemental registration return must be filed if:

- a. There is a change in the business or home address by the principal operator or agent. This includes when the principal operator engages a new agent to receive taxable wagers. A supplemental return is filed by the principal operator to report the new name, address, and EIN of the

new agent. Additionally, the agent must also file a supplemental (or first) return to report the name, address, and EIN of the new principal operator.

- b. The business is continued by the surviving spouse, executor, administrator or legal representative of a deceased person who paid the occupational tax.
  - c. The business is continued by a receiver or trustee in bankruptcy,
  - d. The business is continued by an assignee on behalf of a creditor,
  - e. One or more members withdraws from a firm or partnership, including by the death of a member.
  - f. The corporation name is changed.
- (3) When a Form 11-C indicates a filing status of Supplemental Registration Return:

If	And	Then
Return is numbered or unnumbered,	There is no indication of a reason for filing, (e.g., Form 11-C, Part II or III is completed, or Form 11-C, Part II, III, and IV are blank.)	<ol style="list-style-type: none"> <li>Edit "0" to the right of Form 11-C, Part II, Line 5.</li> <li>Review the return for a signature. If signed, continue to process. If not, prepare Form 15210 for Letter 228C to request signature.</li> <li>If reply, process return. If no reply, edit CCC "3" and process.</li> </ol>
Return is unnumbered,	It is being filed to add or drop agents, (e.g., check for an explanation in Form 11-C, Part IV, Line 7, or on a written attachment)	<ol style="list-style-type: none"> <li>Route return to the Centralized Specialty Tax Operation (CSTO) at: Internal Revenue Service Stop 5701G 7940 Kentucky Drive Florence, KY 41042</li> <li><b>Do not edit the return.</b></li> </ol>
Return is unnumbered,	It is being filed to change ownership (e.g., check for an explanation in Form 11-C, Part IV, Line 7, or on a written attachment).	Process the return using procedures in IRM 3.11.23.18.4, First Return Filing Status.
Return is unnumbered,	It is being filed due to a change in the control of a registered taxpayer	Process the return using procedures in IRM 3.11.23.18.5.1, Change in Control.
Return is numbered,	It is being filed to add or drop agents, (e.g., check for an explanation in Form 11-C, Part IV, Line 7, or on a written attachment)	<ol style="list-style-type: none"> <li>Edit a CCC "G" on the return and continue to process.</li> <li>See IRM 3.11.23.2.11, Amended Returns.</li> </ol>
Return is numbered,	It is being filed to change ownership (e.g., check for an explanation in Form 11-C, Part IV, Line 7, or on a written attachment).	Process the return using procedures in IRM 3.11.23.18.4, First Return Filing Status.
Return is numbered,	It is being filed due to a change in the control of a registered taxpayer	Process the return using procedures in IRM 3.11.23.18.5.1, Change in Control.

3.11.23.18.5.1  
(01-01-2016)

#### Change in Control

- (1) The taxpayer must notify us of a Change in Control within 30 days by filing a Supplemental Registration Return.
- (2) When the taxpayer indicates a change in control, take the following actions:
  - a. Route the return to Entity Control.

**Note:** On numbered returns edit CCC "U" and use Form 4227.

- b. After the return is received from Entity Control, edit CCC “G” and continue to process. See IRM 3.11.23.2.11, Amended Returns.

**Note:** If taxpayer indicates a change in the location of the business in Part IV, Line 7, also refer this return to Entity Control.

3.11.23.18.6  
(01-01-2026)  
**“Renewal Return” Filing  
Status**

- (1) The taxpayer will file an initial return that covers the tax period from the start of the business through June 30 of the current year. The taxpayer must file a renewal Form 11-C, Occupational Tax and Registration Return for Wagering, by July 1st of each year as long as taxable wagers are accepted.
- (2) For each following year in which taxable wagers are accepted, a taxpayer must file a renewal Form 11-C return by July 1st. See Figure 3.11.23-33, Form 11-C, Occupational Tax and Registration Return for Wagering, Due Date.
- (3) Edit CCC “1” when the “Renewal return” box is checked and the \$50.00 category is paid rather than the \$500.00 category.

**Note:** This does not include the \$500 category.

- (4) See IRM 3.11.23.18.3(1), Form 11-C - Tax Settlement and Editing Parts I, II, and III, to edit Form 11-C with the correct Principal Operator code in the margin to the right of Line 5.

3.11.23.19  
(01-01-2025)  
**Form 730, Monthly Tax  
Return for Wagers**

- (1) The processing of Form 730 is centralized at the Ogden Submission Processing Center (OSPC). See Exhibit 3.11.23-7, Form 730, Monthly Tax Return for Wagers, for transcription lines (T lines).
- (2) Document Perfection will report processing time and volume under Program Code 12702 for Form 730.
- (3) Any person engaged in the business of accepting taxable wagers on their own behalf is liable for the tax and must file this monthly form. This person is called a Principal Operator. See IRM 3.11.23.18, Form 11-C, Occupational Tax and Registration Return for Wagering. A Form 730 must be filed for each month (including months in which no taxable wagers are received) by the end of the following month. See paragraph (6) below.
- (4) Similarly, any person required to register on Form 11-C who receives taxable wagers for or on behalf of another person but didn’t report that person’s name and address is liable for the wagering tax and must file Form 730. This person is called an Agent.
- (5) Prior to conducting any type of wagering activity, a Form 11-C must be filed and then renewed each year a person accepts taxable wagers. See IRM 3.11.23.18, Form 11-C, Occupational Tax and Registration Return for Wagering for Form 11-C details.
- (6) The monthly Form 730 is due on or before the last day of the month following the month in which the taxable wagers are received. However, if it is determined that the collection of the tax is in jeopardy, the immediate filing of the return and payment of the tax may be required.

**Note:** Principal operators will file Form 730 whether or not they have taxable wagers to report. Some returns will have “None” or zero on them when no taxable wagers are received that month.

- (7) Laid off wagers are wagers given to another person in the business of accepting taxable wagers when the number of wagers made or the dollar amount wagered exceeds the risk the principal operator is willing to handle.
  - a. If a laid off wager is accepted from another taxpayer and the amount must be reported by both the principal operator and the person who receives the laid off wager.
  - b. A credit may be claimed for the tax paid or due on a wager laid off with another taxpayer who is liable for the tax on that wager. A statement fully explaining the claim for credit must be attached to the return along with the information listed below.
  - c. A credit may also be claimed for an overpayment on a previously filed return and must be substantiated by a full explanation and information required by the regulations.
- (8) No credit is allowed for a laid off wager unless the following information is attached to the return:
  - a. The certificate described in IRC 44.6419-2(d) of the regulations. See Figure 3.11.23-36, Form 730, IRC 44.6419-2d Certificate.
  - b. A statement giving the reason for the credit, the month in which the tax was paid, the date of the payment, whether any previous claim covering the amount involved, or any part, has been filed.

**Certificate Required**

This certificate prescribed for use in support of a credit or refund with respect to a laid-off wager shall be in the following form:

Certificate (In support of credit or refund to laid-off wagers under Section **6419**(b) of the Internal Revenue Code)

I hereby certify that I, or the \_\_\_\_\_ (Corporation, partnership, or syndicate)  
Of which I am an officer or member, doing business at \_\_\_\_\_,  
(Address)  
registered with the District Director of Internal Revenue at \_\_\_\_\_,  
\_\_\_\_\_ under Registration No. \_\_\_\_\_ as a person accepting  
wagers within the meaning of Section 4401 of the Internal Revenue Code, accepted  
laid-off wagers, in the amounts and on the dates indicated below, from:

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Address)

during the month of \_\_\_\_\_, \_\_\_\_\_  
(Year)

Date: \_\_\_\_\_

Amount of laid-off wager: \_\_\_\_\_

Subject of laid-off wager (Identify horse and track, particular contest, or contestant,  
etc.): \_\_\_\_\_

**Figure 3.11.23-36 Form 730, IRC 44.6419-2d Certificate**

- (9) The tax rate is .0025 for taxable wagers authorized under the laws of the state in which accepted, (Line 4a). For all other taxable wagers, the tax rate is .02 (Line 4b).
- (10) The valid Computer Condition Codes on Form 730 are D, F, G, O, R, U, W, X, 3, and 4.
- (11) Follow normal procedures for:
  - Edit Marks - IRM 3.11.23.3, Edit Marks
  - Unprocessable Returns - IRM 3.11.23.8, Unprocessable Returns
  - Signature - IRM 3.11.23.9, Signature
  - Third-Party Designee - IRM 3.11.23.9.1.4, Third-Party Designee
  - Entity Perfection - IRM 3.11.23.10, Entity Perfection
  - Entity Perfection of Domestic Addresses - IRM 3.11.23.10.5, Entity Perfection of Domestic Addresses
  - Entity Perfection of Foreign Addresses - IRM 3.11.23.10.6, Entity Perfection of Foreign Addresses

- Entity Perfection of Tax Period - IRM 3.11.23.10.7.6, Entity Perfection of Tax Period
- Received Date Editing - IRM 3.11.23.11, Received Date
- Computer Condition Codes - IRM 3.11.23.12, Computer Condition Codes
- Amended Returns - IRM 3.11.23.2.11, Amended Returns

3.11.23.19.1  
(01-01-2026)

**Editing Tax Data**

(1) Examine Lines 1 through 6 for taxpayer entries:

**Note:** The amount of wagers (Lines 4a and 4b) are now T-lines and will be used in the computation of tax. One or both **must** have entries if the return has tax entries.

**Reminder:** It may be necessary to “perfect” Line 4c in order to determine subsequent lines on the Form 730.



If	Then
If the dotted portion (Rev. 1-2003) or boxes (earlier revisions) of Lines 4a and 4b (in the middle of the page) are blank and there is an amount on Line 3,	Edit (or arrow) the Line 3 amount to Line 4a and/or 4b, whichever is correct.
If the dotted portion or boxes of Lines 4a and 4b (in the middle of the page) are blank and there is an amount on Lines 4a and/or 4b (on the right-hand side of the page)	<ol style="list-style-type: none"> <li>1. If it is the tax amount divide any tax amount reported on Line 4a by .0025 and enter the result on the dotted portion of Line 4a (in the middle of the page). Likewise divide any tax amount reported on Line 4b by .02 and enter the result on the dotted portion of Line 4b.</li> <li>2. If it is the amount of wagers arrow to the dotted portion of 4a and/or 4b.</li> </ol>
If there is an amount reported on the dotted portion of Line 4a and/or 4b and no amount reported on Line 1	<ol style="list-style-type: none"> <li>1. If there is only an amount reported on the dotted portion of Line 4a or 4b, double arrow that amount up to Line 1.</li> <li>2. If there are amounts reported on Lines 4a and 4b add the amounts together and enter the result on Line 1.</li> </ol>
There are no entries on the return and return is without remittance	Edit Line 6 with "0" and continue to process. See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries.
There is an entry on Line 3, but no entry on Line 1 or 2,	Edit or arrow the Line 3 amount to Line 1.
Tax is entered on Line 4a or 4b, but Lines 5 and 6 are blank,	Edit the total of Line 4a and 4b to Line 6.
Either Line 4a or 4b, and 5 are entered, but Line 6 is blank	Subtract Line 5 from Line 4a (tax) and/or 4b (tax) and enter the result on Line 6.
Either Line 4a or 5 are entered, but Line 6 is blank,	Subtract Line 5 from 4c, and edit the result on Line 6.
Line 4c is entered, but Lines 4a, 4b, 5 and 6 are all blank,	If you are unable to determine the correct entries for Lines 1, 4a and/or 4b, and 6, correspond for the missing information.
Lines 4a and 4b are entered, and Line 5 may be blank,	<p>Total Lines 4a and 4b.</p> <p>If an entry appears on Line 5, subtract Line 5 from total of Lines 4a and 4b and edit the result on Line 6.</p> <p>Otherwise, edit Line 6 with total of Lines 4a and 4b.</p>
There is an entry on Lines 1 and 6, but Lines 2 through 5 are blank,	Correspond for the missing entries unless Line 1 times .0025 or .02 equals Line 6. If it does, put Line 1 in the correct line (Line 4a or 4b).

**Line 5 Credits** - All adjustments or credits entered by the taxpayer on Line 5 of the return must be supported by data on the return or by an attachment to the return.

If	Then
The taxpayer has an entry on Line 5, but does not include an explanation,	<ol style="list-style-type: none"> <li>Correspond with the taxpayer for the required statements using Form 15210 for Letter 228C tor.</li> <li>If no reply, disallow (X) the Line 5 entry. Add Line 5 entry amount to Line 6 and enter results on Line 6.</li> <li>Continue to process.</li> </ol>
The amount on Line 5 exceeds the amount on Line 4c and there is no Form 8849 attached,	<ol style="list-style-type: none"> <li>Reduce Line 5 to the amount on Line 4c.</li> <li>Continue processing the Form 730.</li> </ol>
The amount on Line 5 exceeds the amount on Line 4c and there is a Form 8849 attached,	<ol style="list-style-type: none"> <li>Reduce Line 5 to the amount on Line 4c.</li> <li>Photocopy the Form 8849 and Form 730.</li> <li>Attach the photocopy of the Form 8849 to the original Form 730.</li> <li>Write "Copy" on the photocopy of the Form 730. attach the original Form 8849 and forward them to: Centralized Specialty Tax Operation (CSTO) Stop 5701G. 7940 Kentucky Drive Florence, KY 41042</li> <li>Continue processing the original Form 730.</li> </ol>
There is an entry on Line 6, but no entries on Lines 1 through 5,	Correspond for the missing entries.

3.11.23.20  
(01-01-2026)

**Multiple Period Returns  
(Form 720, Form 11-C,  
Form 730, and Form  
2290)**

- (1) Each return must contain the tax liability for only one tax period. If a taxpayer has reported more than one tax period on a single return, and the information necessary to prepare the additional period returns is present, process as follows:

**Exception:** For all Form 2290 filers, correspond and request the taxpayer complete the additional Form 2290 and Schedule 1.

If	Then
The original return is numbered,	<ol style="list-style-type: none"><li>1. For Form 11-C and Form 730 - Edit CCC "U" and route to Rejects using Form 4227. See Figure 3.11.23-37, Multiple Periods on a Numbered Form 730.</li><li>2. For Form 720 - Edit with Action Code 611 if no remittance, or Action Code 610 if with remittance and route to Rejects using Form 4227.</li></ol>
The return is unnumbered,	<ol style="list-style-type: none"><li>1. For Form 720, Form 11-C and Form 730 - Reduce the total tax liability on the multiple period return to the amount the taxpayer allotted for the most recent period.</li><li>2. Edit the return with that tax period.</li><li>3. Notate "Dummy Return Prep" in the action trail of all returns.</li><li>4. Prepare a separate dummy return for each of the other tax periods. See Figure 3.11.23-38, Multiple Periods on an Unnumbered Form 720, and Figure 3.11.23-39, Multiple Periods on an Unnumbered Form 720.</li></ol>

00013-019-00000-6

**Form 730**  
(Rev. December 2017)  
Department of the Treasury  
Internal Revenue Service

**Monthly Tax Return for Wagers**  
(Section 4401 of the Internal Revenue Code)

▶ Go to [www.irs.gov/Form730](http://www.irs.gov/Form730) for the latest information.

OMB No. 1545-0235

For IRS Use Only

T	
FF	
FD	
FP	
I	
T	

Enter your name, address, employer identification number, and month and year of return.

Name: **Fred Oak**  
Number, street, and room or suite no.: **15027 Poplar St**  
City or town, state or province, country, and ZIP or foreign postal code: **Houston TX 77013**

Month and year: **Jan & Feb 2026**  
Employer identification number: **00-1341784**

Check applicable boxes: ☐ Final return ☐ Address change

1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions) **42000 00**

2 Gross amount of laid-off wagers accepted during month (see instructions)

3 Add lines 1 and 2 **42000 00**

4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result \$ **42000.00** × 0.0025 =

4b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result \$ **42000.00** × 0.02 =

4c **840 00**

5

6 **840 00**

**RECEIVED**  
**04102026**  
**OGDEN, UT**  
**IRS-OSC**

**Intra-SC Reject or Routing Slip** Name-Unit **34101** Date **4/16/26**

X	Route to	X	Reason
	Accounting <input type="checkbox"/> IMF		Missing or illegible data
	Adjustments <input checked="" type="checkbox"/> BMF		<input type="checkbox"/> EIN <input type="checkbox"/> Signature
	Batching and Numbering <input type="checkbox"/> NMF		<input type="checkbox"/> SSN <input type="checkbox"/> Tax period
	Clearing and Deposit <input type="checkbox"/> EPMF		<input type="checkbox"/> Name <input type="checkbox"/> Filing requirements
	Collection <input type="checkbox"/> IRAF		<input type="checkbox"/> Address <input type="checkbox"/> Form
	Criminal Investigation <input type="checkbox"/> IRP		<input type="checkbox"/> Other (specify)
	<input type="checkbox"/> QRDT <input type="checkbox"/> ITTP <input type="checkbox"/> CAWR		Review for necessary action
	Data Control (Balancing) <input type="checkbox"/> Other file:		Renumber to
	Document Services		<input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code
	Entity Control		<input type="checkbox"/> Other:
	Error Resolution		Unpostable code: Cycle:
	Examination (Audit)		Action Code:
	Files		Reinput
<b>X</b>	Reject Correction		Questionable items
	Returns Analysis		<input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions
	Statute Control		<input type="checkbox"/> Other data:
	Other activity (explain)		Other (explain)

**X Multiple Periods**

Form **4227** (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

Figure 3.11.23-37 Multiple Periods on a Numbered Form 730

**Form 720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return** **2606**  
See the Instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
**George Hemlock**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**2435 Willow Dr.**  
City or town, state or province, country, and ZIP or foreign postal code  
**Denver, CO 80202**

Quarter ending  
**1st & 2nd Qtr 2026**  
Employer identification number  
**00-2211419**

**FOR IRS USE ONLY**

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**Part I**

**Environmental Taxes** (attach Form 6627; ODCs are ozone-depleting chemicals)

53	Domestic petroleum superfund tax*				
18	Domestic petroleum oil spill tax				
16	Imported petroleum products superfund tax				
21	Imported petroleum products oil spill tax				
54	Chemicals (other than ODCs)				
17	Imported chemical substances				
98	ODCs				
19	ODC tax on imported products				

**Communications and Air Transportation Taxes** (see instructions)

22	Local telephone service and teletypewriter exchange service				
26	Transportation of persons by air*				
28	Transportation of property by air*				
27	Use of international air travel facilities*				

**Fuel Taxes**

IRS No.	Description	Number of gallons	Rate	Tax
60	(a) Diesel, tax on removal at terminal rack		\$.244	
	(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	
105	Dyed diesel, LUST tax		.001	
107	Dyed kerosene, LUST tax		.001	
119	LUST tax, other exempt removals (see instructions)		.001	
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	

**Part II**

Form 720 (Rev. 6-2025) Page 3

**Part III**

3 Total tax. Add Part I, line 1, and Part II, line 2 **8247.20**

4 Claims (see instructions; complete Schedule C) **16482 20**

5 Deposits made for the quarter **5**

6 Overpayment from previous quarters **6**

7 Enter the amount from Form 720-X included on line 6, if any **7**

8 Add lines 5 and 6 **8**

9 Add lines 4 and 8 **9**

10 Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.) **8247.20X 16482 20**

11 Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☐ Refunded to you. **11**

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: **George Hemlock** Phone no.: **7-22-26** Personal identification number (PIN): **President**

Sign Here: **George Hemlock**

Figure 3.11.23-38 Multiple Periods on an Unnumbered Form 720

Form **720**  
(Rev. June 2025)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**  
  
See the Instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
**George Hemlock**  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
**2435 Willow Dr**  
City or town, state or province, country, and ZIP or foreign postal code  
**Denver CO 80202**

Quarter ending  
**2603**  
Employer identification number  
**00-2211419**

**FOR IRS USE ONLY**  
T  
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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		
18	Domestic petroleum oil spill tax		18		
16	Imported petroleum products superfund tax		16		
21	Imported petroleum products oil spill tax		21		
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		
		<b>072226</b>			
Fuel Taxes		Number of gallons	Rate	Tax	
60	(a) Diesel, tax on removal at terminal rack		\$.244	<b>8,235 00</b>	<b>.60</b>
	(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		.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		.244		
	(b) Kerosene, tax on taxable events other than removal at terminal rack				
69	Kerosene, tax on sale or removal of biodiesel mixture (not at terminal rack)				
77	Kerosene, tax on sale or removal of biodiesel mixture (not at terminal rack)				
111	Kerosene, tax on sale or removal of biodiesel mixture (not at terminal rack)				
79	Other fuel taxes				
62	(a) Gas				
	(b) Gas				
13	Any liquid fuels (see instructions)				
14	Aviation				
112	Liquefied				
118	"P Series"				
120	Compressed				
121	Liquefied				
122	Fischer-Tropsch				
123	Liquid				
124	Liquefied				

Form 720 (Rev. 6-2025) Page 3

**Part III**

3	Total tax. Add Part I, line 1, and Part II, line 2	3	<b>8,235 00</b>
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	
	<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720-X included on line 6, if any	7	
8	Add lines 5 and 6	8	
9	Add lines 4 and 8	9	
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)	10	<b>8,235 00</b>
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	11	

Third Party Designee  
Designee's name  
Phone no.  
Personal identification number (PIN)

☐ Yes. Complete the following. ☐ 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Dummy Prep from 2606

Figure 3.11.23-39 Multiple Periods on an Unnumbered Form 720

(2) When information is not present for all tax periods:

3.11.23.20

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**

If	Then
Numbered Form 720 and Form 2290 (see exception below for Form 2290),	Edit Action Code 211 and correspond.
Numbered Form 11-C and Form 730,	Edit CCC "U" and correspond.
Unnumbered Form 720, Form 11-C, Form 730, or Form 2290, (see exception below for Form 2290),	<ol style="list-style-type: none"> <li>1. Prepare correspondence.</li> <li>2. If taxpayer replies, follow the processing procedures for determining the tax period found in IRM 3.11.23.10.7, Entity Perfection of Tax Period, for the particular form.</li> <li>3. If taxpayer does not reply, edit CCC "3". If the return is also overpaid, edit the return with CCC "X".</li> </ol>

**Note:** Do not correspond if a Form 720 return is marked, "Annual" or "One-Time Filer". These are not Multiple Period returns.

**Exception:** When the taxpayer enters on Form 2290 two tax periods in the "Month Box" (Line 1) and computes tax for only one of the periods edit the tax period on the return that corresponds to the amount of tax computed and continue processing the return.

3.11.23.20.1  
(01-01-2024)

(1) Process a non-taxable return showing no line entries based on the procedures below.

**Non-Taxable Returns  
Reflecting No Line  
Entries**

If the signed return is	And	Then
Form 730 or Form 11-C	<ul style="list-style-type: none"> <li>• Shows "No Liability",</li> <li>• Taxpayer writes "None",</li> <li>• Shows "0", or "Zero",</li> </ul>	<ol style="list-style-type: none"> <li>1. Process as a non-taxable return.</li> <li>2. Do not enter CCC "F" unless the taxpayer writes "FINAL" or indicates it in writing.</li> </ol>
Form 2290 or Form 2290(SP)	<ul style="list-style-type: none"> <li>• Shows "No Liability",</li> <li>• Taxpayer writes "None",</li> <li>• Taxpayer checks "Final" box.</li> </ul>	<ol style="list-style-type: none"> <li>1. Edit the return with CCC "F". <b>Exception:</b> Unless "Final" box is checked, do <b>not</b> edit CCC "F" for tax suspended vehicles.</li> <li>2. Otherwise, process as a non-taxable return.</li> </ol>
Form 720	<ul style="list-style-type: none"> <li>• Shows "Not Liable",</li> <li>• Taxpayer writes "No Longer in Business",</li> <li>• Taxpayer checks either "Final" or "One-Time Filing" box.</li> </ul>	<ol style="list-style-type: none"> <li>1. Edit the return with CCC "F".</li> <li>2. Otherwise, process as a non-taxable return.</li> </ol>

- (2) If a return is unsigned or the signature is invalid, and contains no other entries or attachments, correspond for a complete return.

**Exception:** Form 2290. See IRM 3.11.23.9, Signature, and IRM 3.11.23.12.2, CCC “F” - Final Return, for more information.

3.11.23.21  
(11-05-2019)  
**International Returns**

- (1) If the return (e.g., Form 720, Form 11-C, Form 730, Form 2290, or Form 2290(SP)) lists an address outside of the 50 states and the District of Columbia (including APO, DPO, or FPO addresses and addresses in Canada and Mexico), follow normal processing procedures. Entity perfection procedures for International returns are shown in IRM 3.11.23.10.6, Entity Perfection of Foreign Address. These returns are processed with domestic returns at Ogden Submission Processing Center.

3.11.23.22  
(01-01-2022)  
**◆ Compliance Secured Returns/Prepared Returns ◆**

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and prepare returns if the taxpayer does not provide them.
- a. Prepared tax returns are notated with “6020(b)” or “SFR” (Substitute for Return).
  - b. Secured tax returns are notated with “TC 59X” or “ICS” (Integrated Collection System) or notated “Process as Original” with an attached Form 13133, Expedite Processing Cycle. The “Delinquent Return” box on Form 13133 should be checked.

**Note:** If “RD” (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.11.23.22.1  
(02-28-2025)  
**◆ IRC 6020(b) Prepared by Collections ◆**

- (1) When the taxpayer does not file a required return IRC 6020(b) of the Internal Revenue Code (IRC) is the authority for the IRS to prepare the return.

**Note:** For Form 2290 do not send the Schedule 1 to the taxpayer.

- (2) These are identified by the notation: “PREPARED AND SIGNED UNDER AUTHORITY OF IRC 6020(B) of the Internal Revenue Code” which is located in the center bottom of Page 1.

**Caution:** The IRC 6020(b) notation may appear elsewhere on the return.

- a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the IRS Received Date. See IRM 3.11.23.11, Received Date.
- b. Compliance Function representatives must sign returns. If not signed, route to the Planning and Analysis analyst (responsible for Code and Edit) for routing to the National Office, Field Compliance analyst. Edit CCC “W” if the return has been cleared by Statute Control. Statute Control will stamp or indicate clearance on the front of the return.
- c. Edit CCC “4”.

**Note:** CCC “R” must not be used with CCC “4”.

- d. Edit CCC “D” if the revenue officer notates: “DO NOT ASSESS FAILURE TO PAY PENALTY.”
- e. Do not send the return back or correspond with the taxpayer for unprocessable conditions. If the return contains unprocessable conditions, edit CCC “3” and continue processing.



- f. Edit CCC "W" if the received date is more than two years nine months after the return due date. Do not send the return to Statute Control.

3.11.23.22.2  
(01-01-2024)

◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: "TC 59X" or "ICS".
- Do not** edit CCC "G" on these returns.
  - Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules).
  - Edit CCC "W" if the IRS Received Date is more than two years nine months after the Return Due Date. Do not send the return to Statute Control. See IRM 3.11.23.2.10, Statute Returns

**Reminder:** If there is indication penalties require suppression, edit the correct Computer Condition Code(s). See IRM 3.11.23.12, Computer Condition Codes, for more information.

3.11.23.22.3  
(01-01-2024)

◆ **Examination Prepared** ◆

- (1) These returns are identified by the notation **SFR** or **SUBSTITUTE RETURN** on Page 1.
- Return must have an IRS Received Date. If no IRS Received Date is present, follow the normal procedures for editing the Received Date.
  - Do not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC **3** and continue processing.
  - If Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Code(s) that are checked on the form.
  - Edit CCC "W" if the IRS Received Date is more than two years nine months after the Return Due Date. Do not send the return to Statute Control. See IRM 3.11.23.2.10, Statute Returns.

3.11.23.22.4  
(01-01-2024)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation **Process as Original** on Page 1 of the return with a Form 13133, Expedite Processing Cycle, attached with the **Delinquent Return** box checked.
- Do not edit CCC "G" on these returns.
  - Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules).
  - Edit the Computer Condition Code(s) that are checked on Form 13133.
  - Edit CCC "W" if the IRS Received Date is more than two years nine months after the Return Due Date. Do not send the return to Statute Control. See IRM 3.11.23.2.10, Statute Returns.

**Reminder:** If Form 13133 (or something similar) indicates penalties require suppression, edit the correct Computer Condition Code(s). See IRM 3.11.23.12, Computer Condition Codes, for more information.

3.11.23.23  
(01-01-2024)

**Re-Entry Document Procedures**

- (1) Reprocess a return posted to the wrong account or module to post it to the correct account module.
- (2) Some re-entry returns may have originally been filed electronically (E-file). These returns may be identified by the presence of Mod E-File printouts **or efile GRAPHIC print - DO NOT PROCESS** or "TRPRT Print Do Not Process" in lieu of an actual return. Do not correspond for missing signatures on these

documents. See IRM 3.11.23.8.3.2, Issuing Correspondence, for more information.

**Note:** If the Mod E-File print **or** efile GRAPHIC print **or** TRPRT print states **efile GRAPHIC print - DO NOT PROCESS or** "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process".

- (3) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead will initiate research for a Transaction Code (TC) 150 and/or any other research necessary to determine if the return will continue to be processed or other actions taken. If research determines a duplicate return, see IRM 3.11.23.2.11, Amended Returns. A duplicate return could include any of the following:

- A one-page return, with or without a signature.
- Incomplete returns indicating "Payment Only".
- Incomplete returns indicating they have previously e-filed.

**Note:** This list is not all inclusive. Tax examiners may see other unusual documents that are not addressed in this subsection or in other areas of the IRM.

- (4) Each re-entry return must have Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached.
- Form 3893 is used to re-input documents that have not posted to an account or module.
  - Form 13596 is used to reprocess documents to the correct account or module, that had previously posted to the wrong account or module.
- (5) Always leave Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (6) Examine Form 3893 or Form 13596 to determine the action needed to make the return processable.

**Exception:** If the IRS Received Date is more than two years and nine months after the Return Due Date, refer to Statute procedures before re-entering or reprocessing the return. See IRM 3.11.23.2.10, Statute Returns.

3.11.23.23.1  
(01-01-2024)

◆ **Form 3893, Re-entry Document Control** ◆

- (1) Form 3893, Re-Entry Document Control, is used to re-input a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle CCC "G" if present.
- (4) Do not edit CCC "G" on amended returns.
- (5) Do not send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (6) If the return was not edited according to current processing instruction, circle out any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

- (7) If the return is edited according to current processing instructions, ensure that the information from Form 3893 is edited on the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure that the information is edited to the return.
Box 15 (Process as)	<ol style="list-style-type: none"> <li>1. Circle any green rocker and edit marks that may indicate a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

- (8) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the appropriate area.
Taxpayer error,	Leave the entries as shown on the document.

- (9) An IRS Received Date must be present on all re-input returns.

If	Then
An IRS Received Date is not present,	Edit an IRS Received Date to the middle of the return.
Multiple received dates are present,	Circle all but the earliest date.

- (10) When more information is still needed to make the return processable, prepare **approved** Correspondence Action Sheet) or Form 4227, Intra-SC Reject or Routing Slip, for the correct action (e.g., correspondence, research).
- (11) When perfection is not possible, edit Action Code 640 or CCC **U** (whichever is applicable) on the return and attach Form 4227 noting, "PERFECTION NOT POSSIBLE" and return to initiator.

3.11.23.23.2  
(01-01-2024)  
**Form 13596,**  
**Reprocessing Returns**

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) Do not edit CCC "G" on amended returns.

## 3.11 Returns and Documents Analysis

- (4) Do not send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (5) If the return was not edited according to current processing instruction, circle out any Action Codes, Computer Condition Codes (including CCC "G") and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (6) If the return was edited according to current processing instructions, ensure that the information from Form 13596 is edited on the return.

Form 13596	Action Taken
TIN correction,	Edit correct TIN on return.
Tax period correction,	Edit correct tax period on the return.
Reasonable Cause,	Edit correct Computer Condition Code. a. Edit CCC "R" if the "FTF" box is checked. b. Edit CCC "D" if the "FTP" box is checked.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

- (8) A received date must be present on all reprocessed returns.

If	Then
An IRS Received Date is not present,	Edit an IRS Received Date to the middle of the return.
Multiple received dates are present,	Circle out all but the earliest date.

- (9) Circle any green rocker and edit marks that may indicate a receipt of remittance.
- (10) When more information is still needed to make the return processable prepare an "approved" Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research).

- (11) When perfecting a reprocessible return, do not suspend processing to verify payment application as the originating function should have already made the necessary corrections.

If	And	Then
The reprocessible return is a Form 2290,	Schedule 1 is attached,	Issue a date stamped Schedule 1 on a revision corresponding to the tax period for which the return is intended. This action is not necessary if the originating function has indicated Schedule 1 has been issued.
The reprocessible return is a Form 2290,	Schedule 1 is not attached,	<ol style="list-style-type: none"> <li>1. Correspond for the missing Schedule 1 except in the following instances: <ul style="list-style-type: none"> <li>• The return is a "dummy" return</li> <li>• The return is a secured return as identified in IRM 3.11.23.22, Secured Returns/Prepared Returns.</li> </ul> </li> <li>2. If the reply includes the Schedule 1 as requested, date stamp a copy on the correct revision and return to the taxpayer.</li> <li>3. If no reply is received continue processing following procedures in IRM 3.11.23.8.4, Processing No Reply Cases.</li> </ol>

3.11.23.24  
(01-01-2024)  
**Prior Year (Quarter)  
Return Revisions**

- (1) The return format changes often, usually as a result of legislation affecting excise taxes.
- (2) If the taxpayer files a prior year (quarter) return as a current year (quarter) return, or a return which varies from the current year (quarter) return (e.g., different line numbers, IRS Numbers), edit the return using one of the following methods:

**Note:** Local management will determine the method to be used.

- Edit all transcription entries onto the current year (quarter) revision.
- Edit the current form line numbers onto the taxpayer's return. This would require DIS/ISRP concurrence.

**Note:** If using the (2)b. method for Form 720, Lines 3, 4, and 8 are the same. You will need to renumber line 10 as line 9 and line 11 as line 10.

3.11.23.25  
(01-01-2016)

**Prompt, Quick and  
Jeopardy Assessments**

- (1) Returns requiring prompt, quick, jeopardy, or termination assessments will be received in Document Perfection accompanied by one of the following forms:
  - a. Form 2644, Recommendation for Jeopardy/Termination Assessment
  - b. Form 2859, Request for Quick or Prompt Assessment
  - c. Form 895, Notice of Statute Expiration
  - d. Form 3198, Special Handling Notice for Examination Case Processing
  - e. Form 5403, Appeals Closing Record
- (2) Math verify these returns (or route to the proper function for this action). A 100 percent review is required.
  - a. If a math error is found, flag the return with a note labeled, "Math Error". When these returns are returned to the Accounting Branch, an adjustment will be requested. For more details, see the instructions in IRM 3.11.25, Miscellaneous Tax Returns.
- (3) If Form 2859 is attached to the return and there is a TC 59X with no received date, edit the received date on the return from the "Date of Request" box on the Form 2859.

3.11.23.26  
(01-01-2023)

**Extension of Time to  
File and/or Pay**

- (1) Form 2290 is the only excise tax form that can request an extension of time to file. Before the due date of the return, a taxpayer can request an extension of time to file Form 2290 by writing to the Internal Revenue Service Center, 7940 Kentucky Drive, Florence KY 41042. The request must fully explain the cause of the delay. Except for taxpayers abroad, the extension may be for no more than 6 months. An extension of time to file does not extend the time to pay the tax. A separate request must be made for an extension of time to pay.
- (2) If a request for an extension of time to file or pay is received, prepare Form 3210, Document Transmittal, and send the request to:

Internal Revenue Service  
Stop 5701G  
7940 Kentucky Drive  
Florence, KY 41042

## Exhibit 3.11.23-1 (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

<b>Form 720</b> (Rev. June 2025) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.	T	OMB No. 1545-0023												
Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change		<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">Name T Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) T City or town, state or province, country, and ZIP or foreign postal code T</td><td style="width: 50%;">Quarter ending T Employer identification number T</td></tr></table>		Name T Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) T City or town, state or province, country, and ZIP or foreign postal code T	Quarter ending T Employer identification number T										
Name T Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) T City or town, state or province, country, and ZIP or foreign postal code T	Quarter ending T Employer identification number T														
		<b>FOR IRS USE ONLY</b>													
		<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;">T</td><td style="width: 50%;">53</td></tr><tr><td>FF</td><td></td></tr><tr><td>FD</td><td>T</td></tr><tr><td>FP</td><td></td></tr><tr><td>I</td><td></td></tr><tr><td>T</td><td></td></tr></table>		T	53	FF		FD	T	FP		I		T	
T	53														
FF															
FD	T														
FP															
I															
T															

<b>Part I</b>			
IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax	IRS No.
53	Domestic petroleum superfund tax*	T	53
18	Domestic petroleum oil spill tax	T	18
16	Imported petroleum products superfund tax	T	16
21	Imported petroleum products oil spill tax	T	21
54	Chemicals (other than ODCs)	T	54
17	Imported chemical substances	T	17
98	ODCs	T	98
19	ODC tax on imported products	T	19
<b>Communications and Air Transportation Taxes</b> (see instructions)		Tax	
22	Local telephone service and teletypewriter exchange service	T	22
26	Transportation of persons by air*	T	26
28	Transportation of property by air*	T	28
27	Use of international air travel facilities*	T	27
<b>Fuel Taxes</b>		Tax	
60	(a) Diesel, tax on removal at terminal rack	.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	.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	.001	111
79	Other fuels (see instructions)		79
62	(a) Gasoline, tax on removal at terminal rack	.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.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10175Y Form 720 (Rev. 6-2025)

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## Exhibit 3.11.23-1 (Cont. 1) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 6-2025)				Page <b>2</b>	
IRS No.		Rate	Tax	IRS No.	
33	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price	T	33	T
	<b>Ship Passenger Tax</b>	Rate	Tax		
29	Transportation by water	\$3 per person	T	29	T
	<b>Other Excise Tax</b>	Rate	Tax		
31	Obligations not in registered form	\$.01	T	31	T
	<b>Foreign Insurance Taxes</b> —Policies issued by foreign insurers	Premiums paid	Rate	Tax	IRS No.
	Casualty insurance and indemnity bonds		\$.04		
30	Life insurance, sickness and accident policies, and annuity contracts		.01	T	30
	Reinsurance		.01		
	<b>Manufacturer's Taxes</b>	Number of tons	Sales price		
36	Coal—Underground mined		\$1.10 per ton	T	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		T	T	108
109	Taxable bias ply or super single tires (other than super single tires designed for steering)		T		109
113	Taxable tires, super single tires designed for steering		T		113
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing . . . . . <input type="checkbox"/>				40
97	Vaccines (see instructions)				97
		Sales price			
	Reserved for future use		2.3% of sales price		
<b>1</b>	<b>Total.</b> Add all amounts in Part I. Complete Schedule A unless one-time filing . . . . .		\$		
<b>Part II</b>					
IRS No.	<b>Patient-Centered Outcomes Research Fee</b> (see instructions)	(a) Avg. number of lives covered (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax
	Specified health insurance policies				
	(a) With a policy year ending before October 1, 2024	T/C	\$3.22	T/C	
	(b) With a policy year ending on or after October 1, 2024, and before October 1, 2025	T/C	\$3.47	T/C	
133	Applicable self-insured health plans				T/C
	(c) With a plan year ending before October 1, 2024	T/C	\$3.22	T/C	
	(d) With a plan year ending on or after October 1, 2024, and before October 1, 2025	T/C	\$3.47	T/C	
			Rate	Tax	
41	Sport fishing equipment (other than fishing rods and fishing poles)		10% of sales price	T	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		\$.63 per shaft		106
140	Indoor tanning services		10% of amount paid		140
		Number of gallons	Rate	Tax	
64	Inland waterways fuel use tax		\$.29	T	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.				150
142	Sales of designated drugs during statutory periods.				142
<b>2</b>	<b>Total.</b> Add all amounts in Part II . . . . .			\$	

Form **720** (Rev. 6-2025)



**Exhibit 3.11.23-1 (Cont. 2) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 6-2025)

Page **3****Part III**

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

**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) \_\_\_\_\_

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.

**Sign Here** Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Type or print name below signature \_\_\_\_\_ Telephone number \_\_\_\_\_

**Paid Preparer Use Only** Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN **T**

Firm's name \_\_\_\_\_ Firm's EIN **T**

Firm's address \_\_\_\_\_ Phone no. **T**

Form **720** (Rev. 6-2025)

Exhibit 3.11.23-1 (Cont. 3) (01-01-2026)

Form 720, Quarterly Federal Excise Tax Return

Schedule AExcise 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.

1Regular method taxes

(a) Record of Net Tax Liability

		Period			
		1st-15th day		16th-last day	
First month	A	T		B	T
Second month	C			D	
Third month	E			F	
Special rule for September*				G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.

2Alternative 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	T		N	T
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 TTwo-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 Form 720, IRS No. 60(a)	
<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 Form 720, IRS No. 35(a), 69, 77, or 111	
<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 Form 720, IRS No. 62(a)	
<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 Form 720, IRS No. 14	
<b>Aviation gasoline</b> , gallons delivered in a two-party exchange within a terminal	

Form 720 (Rev. 6-2025)

Exhibit 3.11.23-1

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for Official Use Only

33515316

**Exhibit 3.11.23-1 (Cont. 4) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 6-2025)

Page **5****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 <b>Caution</b> above line 1)	\$ .183		\$ T		362 T
b	Exported (see <b>Caution</b> above line 1)	.184		T		411 T
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		\$ T		354 T
b	Other nontaxable use (see <b>Caution</b> above line 1)*	.193				324
c	Exported (see <b>Caution</b> 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.						
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>						
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Nontaxable use	\$ .243		\$ T		360 T
b	Use in trains	.243				353
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				350
d	Use on a farm for farming purposes	.243				360
e	Exported (see <b>Caution</b> 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.						
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>						
<b>Caution:</b> 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		\$ T		346 T
b	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				347
c	Use on a farm for farming purposes	.243				346
d	Exported (see <b>Caution</b> 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 <b>Caution</b> 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		\$ T		417 T
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.

Form **720** (Rev. 6-2025)

## Exhibit 3.11.23-1 (Cont. 5) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 6-2025)		Page 6			
<b>6 Nontaxable Use of Alternative Fuel</b>					
<b>Caution:</b> 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		\$ T	419 T
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
<b>7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel</b>				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.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243		\$ T	360 T
b	Use in certain intercity and local buses	.17		T	350 T
<b>8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene for Use in Aviation)</b>				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.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243		\$ T	346 T
b	Sales from a blocked pump	.243		T	
c	Use in certain intercity and local buses	.17		T	347 T
<b>9 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation</b>				Registration number	
• See <b>Caution</b> 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		\$ T	355 T
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*	.216			369
f	LUST tax on aviation fuels used in foreign trade	.001			433
<b>10 Sales by Registered Ultimate Vendors of Gasoline</b>				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		\$ T	362 T
b	Use by a state or local government	.183		T	
<b>11 Sales by Registered Ultimate Vendors of Aviation Gasoline</b>				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		\$ T	324 T
b	Use by a state or local government*	.193		T	

\* See instructions to ensure correct rate.

Form 720 (Rev. 6-2025)

**Exhibit 3.11.23-1 (Cont. 6) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 3-2026)		Page <b>7</b>	
<b>12 Sustainable Aviation Fuel Credit</b>		Period of claim _____ Registration number _____	
<p><b>Sustainable aviation fuel (SAF) mixtures.</b> Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1; (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass; (iii) is not derived from palm fatty acid distillates or petroleum; and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. <b>For all claims.</b> Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.</p>			
		Number of gallons	Amount of claim
a	Reserved for future use		\$ T
b	Reserved for future use		\$ T
c	Reserved for future use		\$ T
d	Sustainable aviation fuel mixtures (see instructions)		440
<b>13 Reserved for future use</b>			
		Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)
a	Reserved for future use		\$ T
b	Reserved for future use		\$ T
c	Reserved for future use		\$ T
d	Reserved for future use		\$ T
e	Reserved for future use		\$ T
f	Reserved for future use		\$ T
g	Reserved for future use		\$ T
h	Reserved for future use		\$ T
i	Reserved for future use		\$ T
<b>14 Other claims.</b> See the instructions. For lines 14b and 14c, see the <b>Caution</b> above line 1 on page 5.		Amount of claim	
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$ T	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
f	Taxable tires other than bias ply or super single tires	T	\$ T
g	Taxable tires, bias ply or super single tires (other than super single tires designed for steering)	T	\$ T
h	Taxable tires, super single tires designed for steering	T	\$ T
i	Chemicals (other than ODCs)		454
j	Imported chemical substances		317
k			
<b>15 Total claims.</b> Add amounts on lines 1 through 14. Enter the result here and on Form 720, Part III, line 4.		<b>15</b>	

Form **720** (Rev. 3-2026)

Exhibit 3.11.23-1 (Cont. 7) (01-01-2026)  
Form 720, Quarterly Federal Excise Tax Return

Form **720**  
(Rev. September 2024)  
Department of the Treasury  
Internal Revenue Service

**Quarterly Federal Excise Tax Return**  
See the Instructions for Form 720.  
Go to [www.irs.gov/Form720](http://www.irs.gov/Form720) for instructions and the latest information.

OMB No. 1545-0023

Check here if:  
☐ Final return  
☐ Address change

Name  
T  
Number, street, and room or suite no.  
(If you have a P.O. box, see the instructions.)  
T  
City or town, state or province, country, and ZIP or foreign postal code  
T

Quarter ending  
T  
Employer identification number  
T

T

FOR IRS USE ONLY  
T  
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FD T  
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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*	T	53
18	Domestic petroleum oil spill tax	T	18
16	Imported petroleum products superfund tax	T	16
21	Imported petroleum products oil spill tax	T	21
54	Chemicals (other than ODCs)	T	54
17	Imported chemical substances	T	17
98	ODCs	T	98
19	ODC tax on imported products	T	19
<b>Communications and Air Transportation Taxes</b> (see instructions)		Tax	
22	Local telephone service and teletypewriter exchange service	T	22
26	Transportation of persons by air*	T	26
28	Transportation of property by air*	T	28
27	Use of international air travel facilities*	T	27
<b>Fuel Taxes</b>			
		Number of gallons	Rate
60	(a) Diesel, tax on removal at terminal rack	T	\$.244
	(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
105	Dyed diesel, LUST tax		.001
107	Dyed kerosene, LUST tax		.001
119	LUST tax, other exempt removals (see instructions)		.001
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244
69	Kerosene for use in aviation (see instructions)		.219
77	Kerosene for use in commercial aviation (other than foreign trade)		.044
111	Kerosene for use in aviation, LUST tax on nontaxable uses		.001
79	Other fuels (see instructions)		
62	(a) Gasoline, tax on removal at terminal rack		.184
	(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
14	Aviation gasoline*		.194
112	Liquefied petroleum gas (LPG) (see instructions)		.183
118	"P Series" fuels		.184
120	Compressed natural gas (CNG) (see instructions)		.183
121	Liquefied hydrogen		.184
122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244
123	Liquid fuel derived from biomass		.244
124	Liquefied natural gas (LNG) (see instructions)		.243

\* See instructions to ensure correct rate.

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

Cat. No. 10175Y

Form **720** (Rev. 9-2024)

T

Exhibit 3.11.23-1

Internal Revenue Manual

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**

**Exhibit 3.11.23-1 (Cont. 8) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 9-2024)					Page <b>2</b>	
IRS No.			Rate	Tax		IRS No.
33	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor		12% of sales price	T		33 T
	<b>Ship Passenger Tax</b>	Number of persons	Rate	Tax		
29	Transportation by water		\$3 per person	T		29 T
	<b>Other Excise Tax</b>	Amount of obligations	Rate	Tax		
31	Obligations not in registered form		\$.01	T		31 T
	<b>Foreign Insurance Taxes</b> —Policies issued by foreign insurers	Premiums paid	Rate	Tax		IRS No.
	Casualty insurance and indemnity bonds		\$.04			
30	Life insurance, sickness and accident policies, and annuity contracts		.01	T		30 T
	Reinsurance		.01			
	<b>Manufacturer's Taxes</b>	Number of tons	Sales price			
36	Coal—Underground mined		\$1.10 per ton	T		36 T
37			4.4% of sales price	T		37 T
38	Coal—Surface mined		\$.55 per ton	T		38 T
39			4.4% of sales price	T		39 T
		Number of tires		Tax		IRS No.
108	Taxable tires other than bias ply or super single tires		T	T		108 T
109	Taxable bias ply or super single tires (other than super single tires designed for steering)		T	T		109 T
113	Taxable tires, super single tires designed for steering		T	T		113 T
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing <input type="checkbox"/>			T		40 T
97	Vaccines (see instructions)			T		97 T
		Sales price				
	Reserved for future use		2.3% of sales price			
<b>1</b>	<b>Total.</b> Add all amounts in Part I. Complete Schedule A unless one-time filing			\$		
<b>Part II</b>						
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.
	Specified health insurance policies					
	(a) With a policy year ending before October 1, 2023	T/C	\$3.00	T/C		
	(b) With a policy year ending on or after October 1, 2023, and before October 1, 2024	T/C	\$3.22	T/C		
133	Applicable self-insured health plans				T/C	133 T
	(c) With a plan year ending before October 1, 2023	T/C	\$3.00	T/C		
	(d) With a plan year ending on or after October 1, 2023, and before October 1, 2024	T/C	\$3.22	T/C		
			Rate	Tax		
41	Sport fishing equipment (other than fishing rods and fishing poles)		10% of sales price	T		41 T
110	Fishing rods and fishing poles (limits apply, see instructions)		10% of sales price	T		110 T
42	Electric outboard motors		3% of sales price	T		42 T
114	Fishing tackle boxes		3% of sales price	T		114 T
44	Bows, quivers, broadheads, and points		11% of sales price	T		44 T
106	Arrow shafts		\$.62 per shaft	T		106 T
140	Indoor tanning services		10% of amount paid	T		140 T
		Number of gallons	Rate	Tax		
64	Inland waterways fuel use tax		\$.29	T		64 T
125	LUST tax on inland waterways fuel use (see instructions)		.001	T		125 T
51	Section 40 fuels (see instructions)			T		51 T
117	Biodiesel sold as but not used as fuel			T		117 T
20	Floor stocks tax—Ozone-depleting chemicals. Attach Form 6627.			T		20 T
150	Repurchase of corporate stock. Attach Form 7208.			T		150 T
142	Sales of designated drugs during statutory periods.			T		142 T
<b>2</b>	<b>Total.</b> Add all amounts in Part II			\$		

Form 720 (Rev. 9-2024)

Exhibit 3.11.23-1 (Cont. 9) (01-01-2026)

Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 9-2024)

Page 3

Part III

3

Total tax. Add Part I, line 1, and Part II, line 2

3

T/C

4

Claims (see instructions; complete Schedule C)

4

T

5

Deposits made for the quarter

5

☐ Check here if you used the safe harbor rule to make your deposits.

6

Overpayment from previous quarters

6

7

Enter the amount from Form 720-X included on line 6, if any

7

8

Add lines 5 and 6

8

T/C

9

Add lines 4 and 8

9

T/C

10

Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. (See instructions.)

10

T/C

11

Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☐ Refunded to you.

11

T/C

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.

MISSING SIGNATURE SEE IRM 3.11.23.9

Date

Title

Type or print name below signature

Telephone number

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Form 720 (Rev. 9-2024)



**Exhibit 3.11.23-1 (Cont. 10) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

**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	T	B	T
Second month	C		D	
Third month	E		F	
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.

**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	T	N	T
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
<b>Diesel fuel</b> , gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 60(a)	
<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 Form 720, IRS No. 35(a), 69, 77, or 111	
<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 Form 720, IRS No. 62(a)	
<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 Form 720, IRS No. 14	
<b>Aviation gasoline</b> , gallons delivered in a two-party exchange within a terminal	

Form **720** (Rev. 9-2024)

## Exhibit 3.11.23-1 (Cont. 11) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 9-2024)

Page **5****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 <b>Caution</b> above line 1)	\$ .183		\$ T		362	T
b	Exported (see <b>Caution</b> above line 1)	.184		T		411	T
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		\$ T		354	T
b	Other nontaxable use (see <b>Caution</b> above line 1)*	.193				324	
c	Exported (see <b>Caution</b> 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.							
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>							
	Type of use	Rate	Gallons	Amount of claim	CRN		
a	Nontaxable use	\$ .243		\$ T		360	T
b	Use in trains	.243				353	
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				350	
d	Use on a farm for farming purposes	.243				360	
e	Exported (see <b>Caution</b> 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.							
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>							
<b>Caution:</b> 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		\$ T		346	T
b	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				347	
c	Use on a farm for farming purposes	.243				346	
d	Exported (see <b>Caution</b> 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 <b>Caution</b> 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		\$ T		417	T
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.

Form **720** (Rev. 9-2024)

**Exhibit 3.11.23-1 (Cont. 12) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 9-2024)

Page **6****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		\$ T	419 T
b	"P Series" fuels	.183		T	420 T
c	Compressed natural gas (CNG) (see instructions)	.183		T	421 T
d	Liquefied hydrogen	.183		T	422 T
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243		T	423 T
f	Liquid fuel derived from biomass	.243		T	424 T
g	Liquefied natural gas (LNG) (see instructions)	.243		T	425 T
h	Liquefied gas derived from biomass	.183		T	435 T

**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	\$ T	360 T
b	Use in certain intercity and local buses	.17	T	350 T

**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	\$ T	346 T
b	Sales from a blocked pump	.243	T	347 T
c	Use in certain intercity and local buses	.17	T	347 T

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

**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	\$ T	362 T
b	Use by a state or local government	.183	T	

**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	\$ T	324 T
b	Use by a state or local government*	.193	T	

\* See instructions to ensure correct rate.

Form **720** (Rev. 9-2024)

## Exhibit 3.11.23-1 (Cont. 13) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 9-2024)

Page **7****12 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Credit**

Period of claim \_\_\_\_\_

Registration number \_\_\_\_\_

**Biodiesel or renewable diesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1; (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass; (iii) is not derived from palm fatty acid distillates or petroleum; and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	Rate	Number of gallons sold or used	Amount of claim	CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$ T	388 T
<b>b</b> Agri-biodiesel mixtures	1.00			390
<b>c</b> Renewable diesel mixtures	1.00			307
<b>d</b> Sustainable aviation fuel mixtures (see instructions)				440

**13 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration number \_\_\_\_\_

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)	Amount of claim	CRN
<b>a</b> Liquefied petroleum gas (LPG)* (see instructions)	\$.50		\$ T	426 T
<b>b</b> "P Series" fuels	.50			427
<b>c</b> Compressed natural gas (CNG)* (see instructions)	.50			428
<b>d</b> Reserved for future use				
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
<b>f</b> Liquid fuel derived from biomass	.50			431
<b>g</b> Liquefied natural gas (LNG)* (see instructions)	.50			432
<b>h</b> Liquefied gas derived from biomass*	.50			436
<b>i</b> Compressed gas derived from biomass*	.50			437

\* You can't claim the alternative fuel mixture credit for this fuel.

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

	Amount of claim	CRN
<b>a</b> Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$ T	366 T
<b>b</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001		415
<b>c</b> Exported dyed kerosene		416
<b>d</b> Diesel-water fuel emulsion		
<b>e</b> Registered credit card issuers		
<b>f</b> Taxable tires other than bias ply or super single tires	Number of tires T	\$ T 396 T
<b>g</b> Taxable tires, bias ply or super single tires (other than super single tires designed for steering)	T	304
<b>h</b> Taxable tires, super single tires designed for steering	T	305
<b>i</b> Chemicals (other than ODCs)		454
<b>j</b> Imported chemical substances		317
<b>k</b>		
<b>15 Total claims.</b> Add amounts on lines 1 through 14. Enter the result here and on Form 720, Part III, line 4.	<b>15</b>	

Form **720** (Rev. 9-2024)

## Exhibit 3.11.23-1 (Cont. 14) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

<b>Form 720</b> (Rev. December 2022) Department of the Treasury Internal Revenue Service	<b>Quarterly Federal Excise Tax Return</b> <small>See the Instructions for Form 720. Go to <a href="http://www.irs.gov/Form720">www.irs.gov/Form720</a> for instructions and the latest information.</small>	OMB No. 1545-0023												
<div style="display: flex; justify-content: space-between;"><div>Check here if: <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div><div style="width: 60%;"><div style="display: flex; justify-content: space-between;"><div>Name T Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) T City or town, state or province, country, and ZIP or foreign postal code T</div><div style="width: 40%; text-align: right;">Quarter ending T Employer identification number T</div></div></div></div>		<b>FOR IRS USE ONLY</b> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td>T</td><td></td></tr><tr><td>FF</td><td></td></tr><tr><td>FD</td><td>T</td></tr><tr><td>FP</td><td></td></tr><tr><td>I</td><td></td></tr><tr><td>T</td><td></td></tr></table>	T		FF		FD	T	FP		I		T	
T														
FF														
FD	T													
FP														
I														
T														
<b>Part I</b>														
<b>IRS No.</b>	<b>Environmental Taxes</b> (attach Form 6627, ODCs are ozone-depleting chemicals)	<b>Tax</b>	<b>IRS No.</b>											
18	Domestic petroleum oil spill tax	T	18											
21	Imported petroleum products oil spill tax		21											
54	Chemicals (other than ODCs)		54											
17	Imported chemical substances		17											
98	ODCs		98											
19	ODC tax on imported products		19											
<b>Communications and Air Transportation Taxes</b> (see instructions)		<b>Tax</b>												
22	Local telephone service and teletypewriter exchange service	T	22											
26	Transportation of persons by air		26											
28	Transportation of property by air		28											
27	Use of international air travel facilities		27											
<b>Fuel Taxes</b>		<b>Tax</b>												
	<b>(a) Diesel, tax on removal at terminal r</b>	\$ .244												
60	<b>(b) Diesel, tax on taxable events other than removal at terminal rack</b>	.244	60											
	<b>(c) Diesel, tax on sale or removal of biodiesel mixt (not at terminal rack)</b>	T .244												
104	Diesel-water fuel 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	<b>(a) Kerosene, tax on removal at terminal rack (see instructions)</b>	.244												
	<b>(b) Kerosene, tax on taxable events other than removal at terminal rack</b>	.244	35											
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	<b>(a) Gasoline, tax on removal at terminal rack</b>	.184												
	<b>(b) Gasoline, tax on taxable events other than removal at terminal rack</b>	.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) (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											

| For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. | | Cat. No. 10175Y | Form 720 (Rev. 12-2022) |

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## Exhibit 3.11.23-1 (Cont. 15) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 12-2022)				Page <b>2</b>	
IRS No.		Rate	Tax	IRS No.	
33	<b>Retail Tax</b> —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price	T	33	T
29	<b>Ship Passenger Tax</b>				
	Transportation by water	Number of persons	Rate	Tax	
			\$3 per person	T	29 T
31	<b>Other Excise Tax</b>				
	Obligations not in registered form	Amount of obligations	Rate	Tax	
			\$.01	T	31 T
	<b>Foreign Insurance Taxes</b> —Policies issued by foreign insurers	Premiums paid	Rate	Tax	IRS No.
	Casualty insurance and indemnity bonds		\$.04		
30	Life insurance, sickness and accident policies, and annuity contracts		.01	T	30 T
	Reinsurance		.01		
	<b>Manufacturers Taxes</b>	Number of tons	Sales price		
36	Coal—Underground mined		\$1.10 per ton	T	36 T
37			4.4% of sales price	T	37 T
38	Coal—Surface mined		\$.55 per ton	T	38 T
39			4.4% of sales price	T	39 T
108	Taxable tires other than bias ply or super single tires	Number of tires		T	108 T
109	Taxable bias ply or super single tires (other than super single tires designed for steering)			T	109 T
113	Taxable tires, super single tires designed for steering			T	113 T
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing <input type="checkbox"/>			T	40 T
97	Vaccines (see instructions)			T	97 T
	Reserved for future use	Sales price	2.3% of sales price		
<b>1</b>	<b>Total.</b> Add all amounts in Part I. Complete Schedule A unless one-time filing.		\$		
<b>Part II</b>					
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
	Specified health insurance policies				
	(a) With a policy year ending before October 1, 2021	T/C	\$2.66	T/C	
	(b) With a policy year ending on or after October 1, 2021, and before October 1, 2022	T/C	\$2.79	T/C	
133	Applicable self-insured health plans				T/C
	(c) With a plan year ending before October 1, 2021	T/C	\$2.66	T/C	
	(d) With a plan year ending on or after October 1, 2021, and before October 1, 2022	T/C	\$2.79	T/C	
41	Sport fishing equipment (other than fishing rods and fishing poles)		Rate	Tax	41 T
110	Fishing rods and fishing poles (limits apply, see instructions)		10% of sales price	T	110 T
42	Electric outboard motors		3% of sales price	T	42 T
114	Fishing tackle boxes		3% of sales price	T	114 T
44	Bows, quivers, broadheads, and points		11% of sales price	T	44 T
106	Arrow shafts		\$.55 per shaft	T	106 T
140	Indoor tanning services		10% of amount paid	T	140 T
64	Inland waterways fuel use tax	Number of gallons	Rate	Tax	64 T
125	LUST tax on inland waterways fuel use (see instructions)		\$.29	T	125 T
51	Section 40 fuels (see instructions)		.001	T	51 T
117	Biodiesel sold as but not used as fuel			T	117 T
20	<b>Floor Stocks Tax</b> —Ozone-depleting chemicals (floor stocks). Attach Form 6627.			T	20 T
<b>2</b>	<b>Total.</b> Add all amounts in Part II.		\$		

Form **720** (Rev. 12-2022)

**Exhibit 3.11.23-1 (Cont. 16) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 12-2022)		Page <b>3</b>	
<b>Part III</b>			
<b>3</b>	Total tax. Add Part I, line 1, and Part II, line 2	<b>3</b>	T/C
<b>4</b>	Claims (see instructions; complete Schedule C)	<b>4</b>	T
<b>5</b>	Deposits made for the quarter	<b>5</b>	
<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
<b>6</b>	Overpayment from previous quarters	<b>6</b>	
<b>7</b>	Enter the amount from Form 720-X included on line 6, if any	<b>7</b>	
<b>8</b>	Add lines 5 and 6	<b>8</b>	T/C
<b>9</b>	Add lines 4 and 8	<b>9</b>	T/C
<b>10</b>	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return (see instructions)	<b>10</b>	T/C
<b>11</b>	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	<b>11</b>	T/C
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee name	Phone no.	Personal identification number (PIN)
<b>Sign Here</b>	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.		
	MISSING SIGNATURE SEE IRM 3.11.23.9		
	Type or print name below signature.	Date	Title
	Telephone number		
<b>Paid Preparer Use Only</b>	Print/type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed PTIN
	Firm's address	Phone no.	

Form **720** (Rev. 12-2022)

## Exhibit 3.11.23-1 (Cont. 17) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 12-2022)

Page **4****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	T	B	T
Second month	C		D	
Third month	E		F	
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.

**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	T	N	T
Second month	O		P	
Third month	Q		R	
Special rule for September*				

(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
<b>Diesel fuel</b> , gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 60(a)	
<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 Form 720, IRS No. 35(a), 69, 77, or 111	
<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 Form 720, IRS No. 62(a)	
<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 Form 720, IRS No. 14	
<b>Aviation gasoline</b> , gallons delivered in a two-party exchange within a terminal	

Form **720** (Rev. 12-2022)



**Exhibit 3.11.23-1 (Cont. 18) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 12-2022)

Page **5****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 <b>Caution</b> above line 1)	\$ .183		\$ T		362	T
b	Exported (see <b>Caution</b> above line 1)	.184		T		411	T
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		\$ T		354	T
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193				324	
c	Exported (see <b>Caution</b> 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.							
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>							
	Type of use	Rate	Gallons	Amount of claim	CRN		
a	Nontaxable use	\$ .243		\$ T		360	T
b	Use in trains	.243				353	
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				350	
d	Use on a farm for farming purposes	.243				360	
e	Exported (see <b>Caution</b> 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.							
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>							
<b>Caution:</b> 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		\$ T		346	T
b	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17				347	
c	Use on a farm for farming purposes	.243				346	
d	Exported (see <b>Caution</b> 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 <b>Caution</b> 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		\$ T		417	T
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	

Form **720** (Rev. 12-2022)

## Exhibit 3.11.23-1 (Cont. 19) (01-01-2026)

## Form 720, Quarterly Federal Excise Tax Return

Form 720 (Rev. 12-2022)					Page <b>6</b>
<b>6 Nontaxable Use of Alternative Fuel</b>					
<b>Caution:</b> 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		\$ T	419 T
b	"P Series" fuels	.183		T	420
c	Compressed natural gas (CNG) (see instructions)	.183		T	421
d	Liquefied hydrogen	.183		T	422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243		T	423
f	Liquid fuel derived from biomass	.243		T	424
g	Liquefied natural gas (LNG) (see instructions)	.243		T	425
h	Liquefied gas derived from biomass	.183		T	435
<b>7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel</b>					
			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.					
<b>Exception.</b> If any of the diesel fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243		\$ T	360 T
b	Use in certain intercity and local buses	.17		T	350 T
<b>8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)</b>					
			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.					
<b>Exception.</b> If any of the kerosene included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243		\$ T	346 T
b	Sales from a blocked pump	.243		T	
c	Use in certain intercity and local buses	.17		T	347 T
<b>9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation</b>					
			Registration number		
<ul style="list-style-type: none"> <li>• See <b>Caution</b> above line 1.</li> <li>• 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.</li> </ul>					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$ T	355 T
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		T	417
c	Nonexempt use in noncommercial aviation	.025		T	418
d	Other nontaxable uses taxed at \$.244	.243		T	346
e	Other nontaxable uses taxed at \$.219	.218		T	369
f	LUST tax on aviation fuels used in foreign trade	.001		T	433
<b>10 Sales by Registered Ultimate Vendors of Gasoline</b>					
			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		\$ T	362 T
b	Use by a state or local government	.183		T	

Form 720 (Rev. 12-2022)

**Exhibit 3.11.23-1 (Cont. 20) (01-01-2026)**  
**Form 720, Quarterly Federal Excise Tax Return**

Form 720 (Rev. 12-2022)

Page **7****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
<b>a</b> Use by a nonprofit educational organization	\$.193		\$ T	324 T
<b>b</b> Use by a state or local government	.193		T	

**12 Biodiesel or Renewable Diesel Mixture Credit**

Registration number

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 12. See the instructions for line 12 for information about renewable diesel used in aviation.

	Rate	Gal. of biodiesel or renewable diesel	Amount of claim	CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$ T	388 T
<b>b</b> Agri-biodiesel mixtures	1.00		T	390
<b>c</b> Renewable diesel mixtures	1.00		T	307 T

**13 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration number

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)	Amount of claim	CRN
<b>a</b> Liquefied petroleum gas (LPG)*	\$.50		\$ T	426 T
<b>b</b> "P Series" fuels	.50		T	427
<b>c</b> Compressed natural gas (CNG)*	.50		T	428
<b>d</b> Liquefied hydrogen	.50		T	429
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50		T	430
<b>f</b> Liquid fuel derived from biomass	.50		T	431
<b>g</b> Liquefied natural gas (LNG)*	.50		T	432
<b>h</b> Liquefied gas derived from biomass*	.50		T	436
<b>i</b> Compressed gas derived from biomass*	.50		T	437 T

\* You can't claim the alternative fuel mixture credit for this fuel.

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

Amount of claim CRN

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

**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** (Rev. 12-2022)

**Exhibit 3.11.23-2 (01-01-2026)**  
**Form 6627, Environmental Taxes**

<b>Form 6627</b> (Rev. January 2024) Department of the Treasury Internal Revenue Service	<b>Environmental Taxes</b> Attach to Form 720. Go to <a href="http://www.irs.gov/Form6627">www.irs.gov/Form6627</a> for instructions and the latest information.	OMB No. 1545-0023
Name (as shown on Form 720) _____		Quarter ending _____
		Employer identification number (EIN) _____

Part I Tax on Petroleum	(a) Barrels	(b) Rate	(c) Tax
<b>1</b> Crude oil received at a U.S. refinery . . . . .			
<b>2</b> Crude oil taxed before receipt at refinery . . . . .			
<b>3</b> 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)	\$ .17 bbl	\$
	(b)	\$ .09 bbl	\$
<b>4</b> 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)	\$ .17 bbl	\$
	(b)	\$ .09 bbl	\$
<b>5</b> Total domestic petroleum superfund tax (add lines 3(a) and 4(a), column (c)). Enter here and on Form 720 on the line for <b>IRS No. 53</b> . . . . .			\$
<b>6</b> 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 <b>IRS No. 18</b> . . . . .			\$
<b>7</b> 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 <b>IRS No. 16</b> . . . . .		\$ .17 bbl	\$
<b>8</b> 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 <b>IRS No. 21</b> . . . . .		\$ .09 bbl	\$

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

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 720. Cat. No. 434901 Form **6627** (Rev. 1-2024)

**Exhibit 3.11.23-2 (Cont. 1) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Form 6627 (Rev. 1-2024)						Page <b>2</b>
<b>Part III Tax on Imported Chemical Substances, IRS No. 17</b>						
(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						
<b>4 Total imported chemical substances tax.</b> Add all amounts in column (f). Include amounts from any additional sheets. Enter here and on Form 720 on the line for <b>IRS No. 17</b>					\$	
<b>Part IV Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98</b>						
<b>Elections.</b> 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) <span style="float: right;"><input type="checkbox"/></span>						
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) <span style="float: right;"><input type="checkbox"/></span>						
(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						
<b>4 Total ozone-depleting chemicals tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 98</b>					\$	
<b>Part V ODC Tax on Imported Products, IRS No. 19</b>						
<b>Election.</b> 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 <span style="float: right;"><input type="checkbox"/></span>						
(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						
<b>4 Total ODC tax on imported products.</b> Add all amounts in column (f). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 19</b>					\$	
<b>Part VI Tax on Floor Stocks of ODCs, IRS No. 20</b>						
(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						
<b>4 Total floor stocks tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 20</b>					\$	
Form <b>6627</b> (Rev. 1-2024)						

**Exhibit 3.11.23-2 (Cont. 2) (01-01-2026)**  
**Form 6627, Environmental Taxes**

<b>Form 6627</b> (Rev. July 2022) Department of the Treasury Internal Revenue Service	<b>Environmental Taxes</b> Attach to Form 720. Go to <a href="http://www.irs.gov/Form6627">www.irs.gov/Form6627</a> for instructions and the latest information.	OMB No. 1545-0023
Name (as shown on Form 720) _____		Quarter ending _____
		Employer identification number (EIN) _____

<b>Part I Tax on Petroleum</b>	(a) Barrels	(b) Rate	(c) Tax
<b>1</b> Crude oil received at a U.S. refinery . . . . .			
<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) . . . . .		\$ .09 bbl	\$
<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 <b>IRS No. 18</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 <b>IRS No. 21</b> . . . . .		\$ .09 bbl	\$

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

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 720. Cat. No. 434901 Form **6627** (Rev. 7-2022)

**Exhibit 3.11.23-2 (Cont. 3) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Form 6627 (Rev. 7-2022)						Page <b>2</b>
<b>Part III Tax on Imported Chemical Substances, IRS No. 17</b>						
(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						
<b>4 Total Imported Chemical Substances Tax.</b> Add all amounts in column (f). Include amounts from any additional sheets. Enter here and on Form 720 on the line for <b>IRS No. 17</b>					\$	
<b>Part IV Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98</b>						
<b>Elections.</b> 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 type="checkbox"/>						
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 type="checkbox"/>						
(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						
<b>4 Total ozone-depleting chemicals tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 98</b>					\$	
<b>Part V ODC Tax on Imported Products, IRS No. 19</b>						
<b>Election.</b> 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"/>						
(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						
<b>4 Total ODC tax on imported products.</b> Add all amounts in column (f). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 19</b>					\$	
<b>Part VI Tax on Floor Stocks of ODCs, IRS No. 20</b>						
(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						
<b>4 Total floor stocks tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 20</b>					\$	
Form <b>6627</b> (Rev. 7-2022)						



## Exhibit 3.11.23-2 (Cont. 4) (01-01-2026)

## Form 6627, Environmental Taxes

<b>Form 6627</b> (Rev. January 2021) Department of the Treasury Internal Revenue Service	<b>Environmental Taxes</b> ▶ Attach to Form 720. ▶ Go to <a href="http://www.irs.gov/Form6627">www.irs.gov/Form6627</a> for the latest information.	OMB No. 1545-0123
Name (as shown on Form 720)		Employer identification number (EIN)
		Quarter ending
<b>Part I Tax on Petroleum</b>		
	(a) Barrels	(b) Rate
		(c) Tax
<b>1</b> Crude oil received at a U.S. refinery . . . . .		
<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) . . . . .		\$ .09 bbl \$
<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 <b>IRS No. 18</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 <b>IRS No. 21</b> . . . . . ▶		\$ .09 bbl \$
<b>Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98</b>		
<b>Elections.</b> 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 type="checkbox"/>		
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 type="checkbox"/>		
(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 Total ozone-depleting chemicals tax.</b> Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 98</b> . . . . . ▶		\$
For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 720.		
Cat. No. 434901		Form <b>6627</b> (Rev. 1-2021)



**Exhibit 3.11.23-2 (Cont. 5) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Form 6627 (Rev. 1-2021)
Page **2**

**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 ☐

(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)
1					
2					
3					
<b>4 Total ODC tax on imported products.</b> Add all amounts in column (f), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 19</b> <span style="float: right;">▶ \$</span>					

**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))
1			
2			
3			
<b>4 Total floor stocks tax.</b> Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 20</b> <span style="float: right;">▶ \$</span>			

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about developments related to Form 6627 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form6627](http://www.irs.gov/Form6627).

**What's New**

The section 4681 tax rates for ozone-depleting chemicals (ODCs) in Parts II and III have increased for 2021. See the listing below.

The section 4611 tax on crude oil or petroleum products is extended.

**Purpose of Form**

Use this form to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. If you need more lines for any part of the form, prepare additional sheets using the same format as the part. Attach the additional sheets with Form 6627 to Form 720, Quarterly Federal Excise Tax Return. See Pub. 510, Excise Taxes, for more information on environmental taxes. See the Instructions for Form 720 for information on when and where to file Form 6627.

**Who Must File**

**For petroleum:**

- The operator of the refinery that receives crude oil;
- The user or exporter of crude oil before tax is imposed; and
- The person entering the petroleum products for consumption, use, or warehousing.

**For ODCs:**

- The manufacturer or importer of ODCs who sells or uses those ODCs;
- The importer of taxable products who sells or uses those products; and
- The person other than the manufacturer or importer of ODCs who holds ODCs for sale or use in manufacturing on January 1, 2021.

**Specific Instructions**

**Part I. Tax on Petroleum (IRS Nos. 18 and 21)**

**Crude oil.** Tax is imposed on domestic crude oil when it is received at a U.S. refinery. Crude oil includes crude oil condensates and natural gasoline. The operator of the refinery is liable for the tax. Tax is imposed on imported crude oil received at a U.S. refinery unless the imported petroleum products tax was imposed when the imported crude oil was entered into the United States. The operator of a U.S. refinery that receives imported crude oil must establish that tax was previously imposed on the imported crude oil.

Form **6627** (Rev. 1-2021)

The following Ozone-Depleting Chemicals (ODCs), the IRS Number (No.) 98 are taxable.

**Exhibit 3.11.23-2 (Cont. 6) (01-01-2026)**  
**Form 6627, Environmental Taxes**

**Note:** CT means carbon tetrachloride and MC means methyl chloroform in the table below.

***Tax Rates (per pound) for the IRS Number 98, Ozone-Depleting Chemicals by Year***

Type of ODC	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
CFC-11	\$14.80	\$15.25	\$15.70	\$16.15	\$16.60	\$17.05	\$17.50	\$17.95	\$18.4	\$18.85	\$18.85
CFC-12	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85
CFC-113	11.84	12.20	12.56	12.92	13.28	13.64	14.00	14.36	14.72	15.08	15.08
CFC-114	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85
CFC-115	8.88	9.15	9.42	9.69	9.96	10.23	10.50	10.77	11.04	11.31	11.31
Halon-1211	44.40	45.75	47.10	48.45	49.80	51.15	52.50	53.85	55.2	56.55	56.55
Halon-1301	148.00	152.50	157.00	161.50	166.00	170.50	175.00	179.50	184	188.5	188.5
Halon-2402	88.80	91.50	94.20	96.90	99.60	102.30	105.00	107.70	110.4	113.1	113.1
CT	16.28	16.775	17.27	17.765	18.26	18.76	19.25	19.74	20.235	20.73	20.73
MC	1.48	1.525	1.57	1.615	1.66	1.71	1.75	1.79	1.835	1.88	1.88
CFC-13	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85
CFC-111	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85
CFC-112	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85
CFC-211 - 217	14.80	15.25	15.70	16.15	16.60	17.05	17.50	17.95	18.4	18.85	18.85

The following types of Floor Stocks of ODCs, the IRS Number (No.) 20, are taxable.

**Note:** CT means carbon tetrachloride and MC means methyl chloroform in the table below.

***Tax Rates (per pound) for the IRS Number 20, Floor Stocks of ODCs by Year***

Type of Floor Stock	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
CFC-11	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45
CFC-12	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
CFC-113	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
CFC-114	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
CFC-115	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27

**Exhibit 3.11.23-2 (Cont. 7) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Type of Floor Stock	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Halon-1211	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35
Halon-1301	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Halon-2402	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
CT	0.495	0.495	0.495	0.495	0.495	0.495	0.495	0.495	0.495	0.495	0.495
MC	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.045	0.495	0.495
CFC-13	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
CFC-111	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
CFC-112	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
CFC-211 - 217	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45

The following Imported Chemical Substances, the IRS Number (No.) 17, are taxable beginning July 1, 2022.

**Note:** \* Tax rate per ton (Rate/Ton) to be determined at a later date and updated as soon as they become available.

***Tax Rates per Ton for the IRS Number 17, Imported Chemical Substances (Effective date July 1, 2022)***

Imported Chemical Substance	Rate/Ton (\$)	Effective Date
1,3-butylene glycol	7.28	7/1/2022
1,4 butanediol	4.68	7/1/2022
1,5,9-cyclododecatriene	9.74	7/1/2022
2,2,4-trimethyl-1,3-pentanediol diisobutyrate	*	7/1/2022
2,2,4-trimethyl-1,3-pentanediol monoisobutyrate	*	7/1/2022
2-ethyl hexanol	7.16	7/1/2022
2-ethylhexyl acrylate	7.34	7/1/2022
acetic acid	*	7/1/2022
acetone	20.06	7/1/2022
acetylene black	10.52	7/1/2022
acrylic acid resins	5.65	7/1/2022
methacrylic acid resins	14.94	7/1/2022
acrylonitrile	9.38	7/1/2022

**Exhibit 3.11.23-2 (Cont. 8) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Imported Chemical Substance	Rate/Ton (\$)	Effective Date
adipic acid	6.13	7/1/2022
adiponitrile	8.57	7/1/2022
allyl chloride	10.38	7/1/2022
alpha-methylstyrene	9.93	7/1/2022
ammonium nitrate	1.49	7/1/2022
aniline	9.40	7/1/2022
benzaldehyde	8.47	7/1/2022
benzoic acid	7.31	7/1/2022
bisphenol-A	10.23	7/1/2022
butanol	6.31	7/1/2022
butyl acrylate	6.84	7/1/2022
butyl benzyl phthalate	12.15	7/1/2022
carbon tetrachloride	10.62	7/1/2022
chlorinated polyethylene	10.25	7/1/2022
chloroform	10.51	7/1/2022
chromic acid	4.37	7/1/2022
cumene	9.74	7/1/2022
cyclododecanol	9.05	7/1/2022
cyclohexane	10.02	7/1/2022
decabromodiphenyl oxide	17.99	7/1/2022
di-2 ethyl hexyl phthalate	7.37	7/1/2022
diethanolamine	6.01	7/1/2022
diglycidyl ether of bisphenol-A	13.86	7/1/2022
diisopropanolamine	12.76	7/1/2022
dimethyl terephthalate	5.91	7/1/2022
dimethyl-2, 6-naphthalene dicarboxylate	6.81	7/1/2022
di-n-hexyl adipate	8.23	7/1/2022
diphenyl oxide	13.73	7/1/2022
diphenylamine	10.28	7/1/2022
epichlorohydrin	12.89	7/1/2022
ethyl acetate	*	7/1/2022

**Exhibit 3.11.23-2 (Cont. 9) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Imported Chemical Substance	Rate/Ton (\$)	Effective Date
ethyl acrylate	4.09	7/1/2022
ethyl alcohol for nonbeverage use	5.94	7/1/2022
ethyl chloride	4.52	7/1/2022
ethyl methyl ketone	7.60	7/1/2022
ethyl benzene	9.74	7/1/2022
ethylene dibromide	9.03	7/1/2022
ethylene dichloride	6.62	7/1/2022
ethylene glycol	4.38	7/1/2022
ethylene oxide	6.23	7/1/2022
ethylene bistetrabromophthalimide	*	7/1/2022
ferrochrome ov 3 pct. carbon	4.83	7/1/2022
ferrochromium nov 3 pct.	4.83	7/1/2022
ferronickel	*	7/1/2022
formaldehyde	*	7/1/2022
formic acid	*	7/1/2022
glycerine	*	7/1/2022
hexabromocyclododecane	9.11	7/1/2022
hexamethylenediamine	8.93	7/1/2022
hydrogen peroxide	*	7/1/2022
isobutyl acetate	4.47	7/1/2022
isophthalic acid	6.23	7/1/2022
isopropyl acetate	4.54	7/1/2022
isopropyl alcohol	6.82	7/1/2022
linear alpha olefins	9.74	7/1/2022
maleic anhydride	5.75	7/1/2022
melamine	4.28	7/1/2022
methanol	*	7/1/2022
methyl acrylate	5.39	7/1/2022
methyl chloroform	6.37	7/1/2022
methyl isobutyl ketone	23.65	7/1/2022
methyl methacrylate	14.75	7/1/2022

**Exhibit 3.11.23-2 (Cont. 10) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Imported Chemical Substance	Rate/Ton (\$)	Effective Date
methylene chloride	10.33	7/1/2022
monochlorobenzene	10.12	7/1/2022
monoethanolamine	5.96	7/1/2022
monoisopropanolamine	11.74	7/1/2022
nickel oxide	7.03	7/1/2022
nickel powders	*	7/1/2022
nickel waste and scrap	*	7/1/2022
normal butyl acetate	4.47	7/1/2022
normal propyl acetate	3.73	7/1/2022
nylon 6/6	8.67	7/1/2022
ortho-dichlorobenzene	10.35	7/1/2022
ortho-nitrochlorobenzene	7.49	7/1/2022
para-dichlorobenzene	10.35	7/1/2022
paraformaldehyde	*	7/1/2022
para-nitrochlorobenzene	7.49	7/1/2022
para-nitrophenol	8.59	7/1/2022
pentaerythritol	3.86	7/1/2022
perchloroethylene	10.89	7/1/2022
phenol	12.47	7/1/2022
phenolic resins	9.86	7/1/2022
phosphorous pentasulfide	2.49	7/1/2022
phosphorous trichloride	6.21	7/1/2022
phthalic anhydride	7.01	7/1/2022
poly (69/31 ethylene/cyclohexylenedimethylene terephthalate)	*	7/1/2022
poly (96.5/3.5 ethylene/cyclohexylenedimethylene terephthalate)	*	7/1/2022
poly (98.5/1.5 ethylene/cyclohexylenedimethylene terephthalate)	*	7/1/2022
poly 1,4 butyleneterephthalate	7.21	7/1/2022
poly (ethyleneoxy) glycerol	*	7/1/2022
poly (propylene) glycol	10.38	7/1/2022

**Exhibit 3.11.23-2 (Cont. 11) (01-01-2026)**  
**Form 6627, Environmental Taxes**

Imported Chemical Substance	Rate/Ton (\$)	Effective Date
poly (propylene/ethylene) glycol	8.84	7/1/2022
poly (propyleneoxy) glycerol	*	7/1/2022
poly (propyleneoxy) sucrose	2.04	7/1/2022
poly (propyleneoxy/ethyleneoxy) benzenediamine	*	7/1/2022
poly (propyleneoxy/ethyleneoxy) diamine	*	7/1/2022
poly (propyleneoxy/ethyleneoxy) glycerol	*	7/1/2022
poly (propyleneoxy/ethyleneoxy) sucrose	2.57	7/1/2022
polyalphaolefins	11.37	7/1/2022
polybutadiene	9.74	7/1/2022
polybutene	9.74	7/1/2022
polybutylene	9.74	7/1/2022
polybutylene/ethylene	9.74	7/1/2022
polycarbonate	10.84	7/1/2022
polyethylene resins (total)	9.74	7/1/2022
polyethylene terephthalate pellets	6.82	7/1/2022
polypropylene	9.74	7/1/2022
polypropylene resins	9.74	7/1/2022
polystyrene homopolymer resins	9.93	7/1/2022
polystyrene resins and copolymers	*	7/1/2022
polyvinylchloride resins	7.46	7/1/2022
propanol	5.47	7/1/2022
propylene glycol	10.38	7/1/2022
propylene oxide	13.60	7/1/2022
sodium nitriolotriacetate monohydrate	*	7/1/2022
styrene	9.93	7/1/2022
styrene-butadiene (latex)	9.84	7/1/2022
styrene-butadiene (snpf)	*	7/1/2022
synthetic linear fatty alcohol ethoxylates	7.12	7/1/2022
synthetic linear fatty alcohols	9.29	7/1/2022
synthetic rubber (not containing fillers)	*	7/1/2022
terephthalic acid	6.23	7/1/2022

**Exhibit 3.11.23-2 (Cont. 12) (01-01-2026)**  
**Form 6627, Environmental Taxes**

<b>Imported Chemical Substance</b>	<b>Rate/Ton (\$)</b>	<b>Effective Date</b>
tetrabromobisphenol-A	14.79	7/1/2022
tetrachlorophthalic anhydride	8.95	7/1/2022
tetrahydrofuran	5.78	7/1/2022
texanol benzyl phthalate	*	7/1/2022
toluene diisocyanate	10.85	7/1/2022
toluenediamine	9.18	7/1/2022
trichloroethylene	10.79	7/1/2022
triethanolamine	6.04	7/1/2022
triisopropanolamine	12.84	7/1/2022
trimethylolpropane	4.63	7/1/2022
unwrought nickel	*	7/1/2022
urea	3.01	7/1/2022
vinyl acetate	3.83	7/1/2022
vinyl chloride	7.46	7/1/2022
vinyl resins (nspf)	*	7/1/2022
vinyl resins	*	7/1/2022
wrought nickel rods and wire	*	7/1/2022



## Exhibit 3.11.23-3 (01-01-2016)

## Form 6197, Gas Guzzler Tax

<b>Form 6197</b> (Rev. October 2023) Department of the Treasury Internal Revenue Service	<b>Gas Guzzler Tax</b>  Go to <a href="http://www.irs.gov/Form6197">www.irs.gov/Form6197</a> for the latest information. Attach to Form 720.	OMB No. 1545-0242						
Name (as shown on Form 720)		Employer identification number						
<b>Part I Computation of Tax</b>								
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))	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 less than	(c) Tax rate	
1	22.5	—	\$0		7	16.5	17.5	\$3,000
2	21.5	22.5	1,000		8	15.5	16.5	3,700
3	20.5	21.5	1,300		9	14.5	15.5	4,500
4	19.5	20.5	1,700		10	13.5	14.5	5,400
5	18.5	19.5	2,100		11	12.5	13.5	6,400
6	17.5	18.5	2,600		12	—	12.5	7,700
13 Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for <b>IRS No. 40</b>								13
<b>Part II Identification of Models Subject to Gas Guzzler Tax</b>								
Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year					
For Privacy Act and Paperwork Reduction Act Notice, see instructions.								
			Cat. No. 50011N			Form <b>6197</b> (Rev. 10-2023)		

**Exhibit 3.11.23-4 (01-01-2026)**  
**Form 8849, Claim for Refund of Excise Taxes**

<b>Schedule 8</b> <b>(Form 8849)</b> <small>(October 2007)          Department of the Treasury          Internal Revenue Service</small>	<b>Registered Credit Card Issuers</b> <small>► Attach to Form 8849. Do not file with any other schedule.</small>	<small>OMB No. 1545-1420</small>
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<b>Schedule 6</b> <b>(Form 8849)</b> <small>(Rev. August 2013)          Department of the Treasury          Internal Revenue Service</small>	<b>Other Claims</b> <small>► Attach to Form 8849.          ► Information about Schedule 6 (Form 8849) and its instructions, is at <a href="http://www.irs.gov/form8849">www.irs.gov/form8849</a>.</small>	<small>OMB No. 1545-1420</small>
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<b>Schedule 5</b> <b>(Form 8849)</b> <small>(Rev. January 2009)          Department of the Treasury          Internal Revenue Service</small>	<b>Section 4081(e) Claims</b> <small>► Attach to Form 8849. Do not file with any other schedule.</small>	<small>OMB No. 1545-1420</small>
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<b>Schedule 3</b> <b>(Form 8849)</b> <small>(Rev. January 2021)          Department of the Treasury          Internal Revenue Service</small>	<b>Certain Fuel Mixtures and the Alternative Fuel Credit</b> <small>► Attach to Form 8849. Don't file with any other schedule.          ► Go to <a href="http://www.irs.gov/Form8849">www.irs.gov/Form8849</a> for instructions and the latest information.</small>	<small>OMB No. 1545-1420</small>
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<b>Schedule 2</b> <b>(Form 8849)</b> <small>(Rev. December 2020)          Department of the Treasury          Internal Revenue Service</small>	<b>Sales by Registered Ultimate Vendors</b> <small>► Attach to Form 8849. Do not file with any other schedule.          ► Go to <a href="http://www.irs.gov/Form8849">www.irs.gov/Form8849</a> for the latest information.</small>	<small>OMB No. 1545-1420</small>
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<b>Schedule 1</b> <b>(Form 8849)</b> <small>(Rev. May 2020)          Department of the Treasury          Internal Revenue Service</small>	<b>Nontaxable Use of Fuels</b> <small>► Attach to Form 8849. Don't file with any other schedule.          ► Go to <a href="http://www.irs.gov/Form8849">www.irs.gov/Form8849</a> for the latest information.</small>	<small>OMB No. 1545-1420</small>
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<b>Form 8849</b> <small>(Rev. December 2020)          Department of the Treasury          Internal Revenue Service</small>	<b>Claim for Refund of Excise Taxes</b> <small>Go to <a href="http://www.irs.gov/Form8849">www.irs.gov/Form8849</a> for instructions and the latest information.</small>	<small>OMB No. 1545-1420</small>
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Print clearly. Leave a blank box between words.

<b>Name of claimant</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>Employer identification number (EIN)</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>
<b>Address (number, street, room or suite no.)</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>Social security number (SSN)</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>
<b>City or town, and state or province. If you have a foreign address, see instructions.</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>ZIP or foreign postal code</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>
<b>Foreign country, if applicable. Do not abbreviate.</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>Month claimant's income tax year ends</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>
<b>Daytime telephone number (optional)</b> <div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	

**Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on Form 720, Schedule C; Form 4136, Credit for Federal Tax Paid on Fuels; Form 2290, Heavy Highway Vehicle Use Tax Return; or Form 730, Monthly Tax Return for Wagers.**

Schedules Attached																
Check the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.	<table style="width: 100%;"> <tr> <td style="width: 20%;">Schedule 1</td> <td style="width: 60%;">Nontaxable Use of Fuels</td> <td style="width: 20%; text-align: right;"><input type="checkbox"/></td> </tr> <tr> <td>Schedule 2</td> <td>Sales by Registered Ultimate Vendors</td> <td style="text-align: right;"><input type="checkbox"/></td> </tr> <tr> <td>Schedule 5</td> <td>Section 4081(e) Claims</td> <td style="text-align: right;"><input type="checkbox"/></td> </tr> <tr> <td>Schedule 6</td> <td>Other Claims</td> <td style="text-align: right;"><input type="checkbox"/></td> </tr> <tr> <td>Schedule 8</td> <td>Registered Credit Card Issuers</td> <td style="text-align: right;"><input type="checkbox"/></td> </tr> </table>	Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>	Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>	Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>	Schedule 6	Other Claims	<input type="checkbox"/>	Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>
Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>														
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>														
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>														
Schedule 6	Other Claims	<input type="checkbox"/>														
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>														

<b>1a Total refund</b>	<div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>1a</b>
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<b>b Routing number</b>	<div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>c Type:</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d Account number</b>	<div style="border: 1px solid black; height: 1.2em; width: 100%;"></div>	

**Sign Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature and title (if applicable)	Date
Type or print your name below signature.	

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

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

Cat. No. 2002-1J      Form **8849** (Rev. 12-2023)

## Exhibit 3.11.23-5 (01-01-2026)

## Form 2290, Heavy Vehicle Use Tax Return

<b>2290</b> <small>Form (Rev. July 2025) Department of the Treasury Internal Revenue Service</small>	<b>Heavy Highway Vehicle Use Tax Return</b> For the period July 1, 2025, through June 30, 2026 <b>Attach both copies of Schedule 1 to this return.</b> <b>Go to <a href="http://www.irs.gov/Form2290">www.irs.gov/Form2290</a> for instructions and the latest information.</b>	<small>Keep a copy of this return for your records.</small>  <small>OMB No. 1545-0143</small>																																				
<b>Type or Print</b>	Name	Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"><div>□□-□□</div><div>T□□□□□</div></div>																																				
	Address (number, street, and room or suite no.)																																					
	City or town, state or province, country, and ZIP or foreign postal code																																					
<b>Check if applicable:</b>																																						
<input type="checkbox"/> Address Change																																						
<input type="checkbox"/> Amended Return																																						
<input type="checkbox"/> VIN Correction																																						
<input type="checkbox"/> Final Return																																						
<b>Part I Figuring the Tax</b>																																						
<b>Caution:</b> If you purchased a used vehicle from a private seller, see instructions.																																						
<table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 65%;">1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . .</td><td style="width: 5%; text-align: center;">1</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr><tr><td>2 <b>Tax.</b> Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . .</td><td style="text-align: center;">2</td><td></td><td></td><td></td><td></td></tr><tr><td>3 Additional tax from increase in taxable gross weight (see instructions) . . . . .</td><td style="text-align: center;">3</td><td></td><td></td><td></td><td></td></tr><tr><td>4 <b>Total tax.</b> Add lines 2 and 3 . . . . .</td><td style="text-align: center;">4</td><td></td><td></td><td></td><td></td></tr><tr><td>5 <b>Credits</b> (Attach supporting documentation. See instructions.) . . . . .</td><td style="text-align: center;">5</td><td></td><td></td><td></td><td></td></tr><tr><td>6 <b>Balance due.</b> Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> . . . . .</td><td style="text-align: center;">6</td><td></td><td></td><td></td><td></td></tr></table>			1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . .	1					2 <b>Tax.</b> Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . .	2					3 Additional tax from increase in taxable gross weight (see instructions) . . . . .	3					4 <b>Total tax.</b> Add lines 2 and 3 . . . . .	4					5 <b>Credits</b> (Attach supporting documentation. See instructions.) . . . . .	5					6 <b>Balance due.</b> Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> . . . . .	6				
1 Was the vehicle(s) reported on this return used on public highways during July 2025? If "YES," enter 202507 in the boxes to the right. If "NO," see the table on page 3 of the instructions . . .	1																																					
2 <b>Tax.</b> Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . .	2																																					
3 Additional tax from increase in taxable gross weight (see instructions) . . . . .	3																																					
4 <b>Total tax.</b> Add lines 2 and 3 . . . . .	4																																					
5 <b>Credits</b> (Attach supporting documentation. See instructions.) . . . . .	5																																					
6 <b>Balance due.</b> Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> . . . . .	6																																					
<b>Part II Statement in Support of Suspension</b> (Complete the statements that apply. Attach additional sheets if needed.)																																						
7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply): <input type="checkbox"/> 5,000 miles or less <input type="checkbox"/> 7,500 miles or less for agricultural vehicles during the period July 1, 2025, through June 30, 2026, and are suspended from the tax. Complete and attach Schedule 1.																																						
8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025, were not subject to the tax for that period except for any vehicles listed on line 8b. <b>Check this box if applicable.</b> <input type="checkbox"/>																																						
8b Vehicle identification numbers																																						
9 I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2024, through June 30, 2025. These vehicles were sold or transferred to on At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.																																						
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No																																					
	Designee's name	Phone no.	Personal identification number (PIN)																																			
<b>Sign Here</b>	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.																																					
	<b>Missing Signature See IRM 3.11.23.9</b>																																					
<b>Paid Preparer Use Only</b>	Signature		Date																																			
	Type or print name below signature.		Telephone number																																			
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN																																	
	Firm's name	Firm's address	Firm's EIN	Phone no.																																		
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.					Cat. No. 112500 Form 2290 (Rev. 7-2025)																																	

**Exhibit 3.11.23-5 (Cont. 1) (01-01-2026)**  
**Form 2290, Heavy Vehicle Use Tax Return**

Form 2290 (Rev. 7-2025) <span style="float: right;">Page <b>2</b></span>									
<b>Tax Computation</b>									
Category	Taxable gross weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) See the tables at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
<b>A</b>	55,000	\$100.00	\$75.00	\$	\$	<b>T</b>	<b>T</b>	\$	<b>A</b>
<b>B</b>	55,001 – 56,000	122.00	91.50						<b>B</b>
<b>C</b>	56,001 – 57,000	144.00	108.00						<b>C</b>
<b>D</b>	57,001 – 58,000	166.00	124.50						<b>D</b>
<b>E</b>	58,001 – 59,000	188.00	141.00						<b>E</b>
<b>F</b>	59,001 – 60,000	210.00	157.50						<b>F</b>
<b>G</b>	60,001 – 61,000	232.00	174.00						<b>G</b>
<b>H</b>	61,001 – 62,000	254.00	190.50						<b>H</b>
<b>I</b>	62,001 – 63,000	276.00	207.00						<b>I</b>
<b>J</b>	63,001 – 64,000	298.00	223.50						<b>J</b>
<b>K</b>	64,001 – 65,000	320.00	240.00						<b>K</b>
<b>L</b>	65,001 – 66,000	342.00	256.50						<b>L</b>
<b>M</b>	66,001 – 67,000	364.00	273.00						<b>M</b>
<b>N</b>	67,001 – 68,000	386.00	289.50						<b>N</b>
<b>O</b>	68,001 – 69,000	408.00	306.00						<b>O</b>
<b>P</b>	69,001 – 70,000	430.00	322.50						<b>P</b>
<b>Q</b>	70,001 – 71,000	452.00	339.00						<b>Q</b>
<b>R</b>	71,001 – 72,000	474.00	355.50						<b>R</b>
<b>S</b>	72,001 – 73,000	496.00	372.00						<b>S</b>
<b>T</b>	73,001 – 74,000	518.00	388.50						<b>T</b>
<b>U</b>	74,001 – 75,000	540.00	405.00						<b>U</b>
<b>V</b>	over 75,000	550.00	412.50			↓	↓		<b>V</b>
<b>Totals.</b> Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 .								\$	
<b>W</b>	Tax-Suspended Vehicles (See Part II on page 7 of the instructions.)					<b>T</b>	<b>T</b>		

**Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.**

\* See page 2 of the instructions for information on logging vehicles.

Form **2290** (Rev. 7-2025)

**Exhibit 3.11.23-5 (Cont. 2) (01-01-2026)**  
**Form 2290, Heavy Vehicle Use Tax Return**

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2025) Department of the Treasury Internal Revenue Service</small>		<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2025, through June 30, 2026 <b>Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering your vehicle(s) with a state.</b>		OMB No. 1545-0143	
<b>Type or Print</b>	Name	T		Employer identification number (EIN) □□-□□T□□□□□	
	Address (number, street, and room or suite no.)	T			
	City or town, state or province, country, and ZIP or foreign postal code	T		Month of first use (see instructions) 	
<b>Part I Vehicles You Are Reporting</b> (enter VIN and category)					
					Category A through W (category W for suspended vehicles)
1	□□□□□□□□□□□□□□□□				
2	□□□□□□□□□□□□□□□□				
3	□□□□□□□□□□□□□□□□				
4	□□□□□□□□□□□□□□□□				
5	□□□□□□□□□□□□□□□□				
6	□□□□□□□□□□□□□□□□				
7	□□□□□□□□□□□□□□□□				
8	□□□□□□□□□□□□□□□□				
9	□□□□□□□□□□□□□□□□				
10	□□□□□□□□□□□□□□□□				
11	□□□□□□□□□□□□□□□□				
12	□□□□□□□□□□□□□□□□				
13	□□□□□□□□□□□□□□□□				
14	□□□□□□□□□□□□□□□□				
15	□□□□□□□□□□□□□□□□				
16	□□□□□□□□□□□□□□□□				
17	□□□□□□□□□□□□□□□□				
18	□□□□□□□□□□□□□□□□				
19	□□□□□□□□□□□□□□□□				
20	□□□□□□□□□□□□□□□□				
21	□□□□□□□□□□□□□□□□				
22	□□□□□□□□□□□□□□□□				
23	□□□□□□□□□□□□□□□□				
24	□□□□□□□□□□□□□□□□				
<b>Part II Summary of Reported Vehicles</b>					
a Total number of reported vehicles . . . . .					a
b Enter the total number of taxable vehicles on which the tax is suspended (category W) . . . . .					b T
c Total number of taxable vehicles. Subtract line b from line a . . . . .					c T
<small>For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2025)</small>					

Exhibit 3.11.23-5 (Cont. 3) (01-01-2026)  
Form 2290, Heavy Vehicle Use Tax Return

Schedule 1 (Form 2290) (Rev. 7-2025)

Consent to Disclosure of Tax Information

For the period July 1, 2025, through June 30, 2026

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the heavy highway vehicle use tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my vehicle identification number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority. I agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be received by the IRS within 120 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Sign Here

Signature

Date

Type or print name below signature.

Employer identification number (EIN)

Schedule 1 (Form 2290) (Rev. 7-2025)

## Exhibit 3.11.23-6 (01-01-2023)

## Form 11-C, Occupational Tax and Registration Return for Wagering

<b>Form 11-C</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service		<b>Occupational Tax and Registration Return for Wagering</b> ▶ Go to <a href="http://www.irs.gov/Form11C">www.irs.gov/Form11C</a> for the latest information.		OMB No. 1545-0236																				
Return for period from _____ to June 30, _____ (Month and day) (Year) (Year)																								
<b>Type or Print</b>	Name _____		Employer identification number _____																					
	Number, street, and room or suite no. _____		<b>CCC</b>																					
	City or town, state or province, country, and ZIP or foreign postal code _____		<b>T</b>																					
<b>Check one:</b> <input type="checkbox"/> First return <input type="checkbox"/> Renewal return <input type="checkbox"/> Supplemental registration (Don't complete lines 1, 2, 4, 5, or 6.)		Daytime telephone number _____																						
Business address (if different from your home address or address entered above) _____		<b>For IRS Use Only</b>																						
Alias, style, or trade name, if any _____		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">T \$</td> <td style="width: 10%;"></td> <td style="width: 10%;">1</td> <td style="width: 10%;"></td> </tr> <tr> <td>FF</td> <td></td> <td>2</td> <td></td> </tr> <tr> <td>FP</td> <td></td> <td>3</td> <td></td> </tr> <tr> <td>I</td> <td></td> <td>4</td> <td></td> </tr> <tr> <td>T \$</td> <td></td> <td>5</td> <td></td> </tr> </table>			T \$		1		FF		2		FP		3		I		4		T \$		5	
		T \$		1																				
		FF		2																				
		FP		3																				
		I		4																				
T \$		5																						
<b>Part I Occupational Tax</b>																								
1 Enter the date (month and day) you'll start accepting wagers during the tax period . . . . . _____																								
2 Tax (see instructions) . . . . . \$ _____ See the attached Form 11-C(V), Payment Voucher, for how to make your payments.																								
3 <b>Check one:</b> <input type="checkbox"/> Principal <input type="checkbox"/> Agent accepting wagers for another (see instructions)																								
<b>Part II Additional Information (for principal only)</b>																								
4 If the taxpayer is a firm, partnership, or corporation, give the true name of each member or officer.																								
True name	Title	Home address	Social security number																					
_____	_____	_____	_____																					
_____	_____	_____	_____																					
<b>T</b>																								
5 Are you or will you be engaged in the business of accepting wagers on your own account? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No																								
If "Yes," complete a, b, and c.																								
a Name and address where each business is or will be conducted:																								
Name of location	Address (number and street)	City or town, state or province, country, and ZIP or foreign postal code																						
_____	_____	_____																						
_____	_____	_____																						
b Number of agents engaged in receiving wagers on your behalf ▶ _____																								
c True name, address, and employer identification number of each agent:																								
True name	Address	Employer identification number																						
_____	_____	_____																						
_____	_____	_____																						
_____	_____	_____																						
For Privacy Act and Paperwork Reduction Act Notice, see instructions.																								
		Cat. No. 16166V	Form <b>11-C</b> (Rev. 12-2017)																					

**Form 11-C, Occupational Tax and Registration Return for Wagering**

Cat. No. 33515W (10-16-2025)  
Any line marked with a #  
is for **Official Use Only**



## Exhibit 3.11.23-6 (Cont. 2) (01-01-2023)

## Form 11-C, Occupational Tax and Registration Return for Wagering

*Rates for Wagers Authorized by State Law in Which Accepted*

July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
50.00	45.83	41.66	37.50	33.33	29.16	25.00	20.83	16.66	12.50	8.33	4.16

*Rates for Wagers Not Authorized by State Law in Which Accepted*

July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
500.00	458.33	416.66	375.00	333.33	291.66	250.00	208.33	166.66	125.00	83.33	41.66

## Exhibit 3.11.23-7 (01-01-2023)

## Form 730, Monthly Tax Return for Wagers

<b>Form 730</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service	<b>Monthly Tax Return for Wagers</b> (Section 4401 of the Internal Revenue Code) <b>T</b> ▶ Go to <a href="http://www.irs.gov/Form730">www.irs.gov/Form730</a> for the latest information.	OMB No. 1545-0235												
<div style="display: flex; justify-content: space-between;"><div style="width: 45%;">Enter your name, address, employer identification number, and month and year of return. <div style="border: 1px solid black; padding: 2px;">Name <b>T</b> Number, street, and room or suite no. <b>T</b> City or town, state or province, country, and ZIP or foreign postal code <b>T</b></div></div><div style="width: 45%;">Month and year <b>T</b> Employer identification number <b>T</b></div></div>		<b>For IRS Use Only</b> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%;"><b>T</b></td><td style="width: 50%;"></td></tr><tr><td><b>FF</b></td><td></td></tr><tr><td><b>FD</b></td><td></td></tr><tr><td><b>FP</b></td><td></td></tr><tr><td><b>I</b></td><td></td></tr><tr><td><b>T</b></td><td></td></tr></table>	<b>T</b>		<b>FF</b>		<b>FD</b>		<b>FP</b>		<b>I</b>		<b>T</b>	
<b>T</b>														
<b>FF</b>														
<b>FD</b>														
<b>FP</b>														
<b>I</b>														
<b>T</b>														
<div style="display: flex; justify-content: space-between;"><div>Check applicable boxes: <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div><div style="width: 20%; text-align: right;"><b>T</b></div></div>														
<div style="display: flex; justify-content: space-between;"><div style="width: 60%;">1 Gross amount of wagers accepted during month (not including laid-off wagers) (see instructions) . . . . .</div><div style="width: 10%; text-align: center;"><b>1</b></div><div style="width: 20%; text-align: center;"><b>T/C</b></div><div style="width: 10%; text-align: right;"><b>T</b></div></div> <div style="display: flex; justify-content: space-between;"><div>2 Gross amount of laid-off wagers accepted during month (see instructions) . . . . .</div><div style="width: 10%; text-align: center;"><b>2</b></div><div style="width: 20%; text-align: center;"><b>T/C</b></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>3 Add lines 1 and 2 . . . . .</div><div style="width: 10%; text-align: center;"><b>3</b></div><div style="width: 20%;"></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>4a Tax on wagers authorized under the law of the state in which accepted. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . \$ <b>T/C</b> × 0.0025 =</div><div style="width: 10%; text-align: center;"><b>4a</b></div><div style="width: 20%;"></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>b Tax on wagers other than wagers described on line 4a. Enter the amount of these wagers included in line 3; multiply by the amount shown and enter the result . . . \$ <b>T/C</b> × 0.02 =</div><div style="width: 10%; text-align: center;"><b>4b</b></div><div style="width: 20%;"></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>c <b>Tax on wagers.</b> Add lines 4a and 4b . . . . .</div><div style="width: 10%; text-align: center;"><b>4c</b></div><div style="width: 20%;"></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>5 <b>Credits.</b> No credit is allowed unless supported by evidence (see instructions) . . . . .</div><div style="width: 10%; text-align: center;"><b>5</b></div><div style="width: 20%; text-align: center;"><b>T/C</b></div><div style="width: 10%;"></div></div> <div style="display: flex; justify-content: space-between;"><div>6 <b>Balance due.</b> Subtract line 5 from line 4c (see instructions) . . . . .</div><div style="width: 10%; text-align: center;"><b>6</b></div><div style="width: 20%; text-align: center;"><b>T/C</b></div><div style="width: 10%;"></div></div>		<p>File this return, your payment, and voucher with the IRS as shown under <i>Where to file</i> in the instructions. Make your check or money order payable to "United States Treasury." Write your name, address, EIN, "Form 730," and the tax period on it.</p> <div style="border: 1px solid black; padding: 5px;"><b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return, including any accompanying certificates 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. <div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>Missing Signature See IRM 3.11.23.9</b></div><div style="display: flex; justify-content: space-between; margin-top: 5px;"><div>Type or print your name below signature.</div><div>Date</div></div></div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"><div>Print/Type preparer's name</div><div>Preparer's signature</div><div>Date</div><div>Check <input type="checkbox"/> if self-employed</div><div>PTIN <b>T</b></div></div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"><div>Firm's name ▶</div><div>Firm's EIN ▶ <b>T</b></div></div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"><div>Firm's address ▶</div><div>Phone no. <b>T</b></div></div>												
<div style="display: flex; justify-content: space-between;"><div>For Paperwork Reduction Act Notice, see instructions.</div><div>Cat. No. 20585U</div><div>Form <b>730</b> (Rev. 12-2017)</div></div> <div style="text-align: center; margin-top: 10px;">▼ Detach Here and Mail With Your Payment and Form 730. ▼ Form <b>730-V</b></div>														
<b>Form 730-V</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service	<b>Payment Voucher</b> <b>T</b> ▶ Don't staple or attach this voucher to your payment.	OMB No. 1545-0235												
1 Enter your employer identification number.	2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury"	Dollars Cents												
3 Enter year and month as shown on Form 730. Y Y Y Y M M Send Form 730, this voucher, and payment to: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0100	4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.													

**Exhibit 3.11.23-8 (01-01-2026)****Credit Reference Numbers (CRNs)**

<b>Credit Reference Number (CRN)</b>	<b>Description</b>
304	Taxable bias-ply or super single tires
305	Taxable tires, super single tires designed for steering
306	Exported Diesel-Water Fuel Emulsion
307	Renewable diesel mixtures Not valid after 202412.
308	Fishing rods and fishing poles
309	Diesel-water fuel emulsion
310	Diesel-water emulsion (Blender claims)
317	Imported chemical substances (the IRS Number 17)
322	Local telephone, toll telephone, and teletypewriter exchange service
323	Compressed natural gas (the IRS Number 101)
324	Aviation gasoline (the IRS Number 14) (Other than CRN 354)
326	Transportation of persons by air
327	Use of international air travel facilities
328	Transportation of property by air
329	Transportation by water
340	Gas guzzler
341	Sport fishing equipment
342	Electric outboard motors and sonar devices
344	Bows
345	Ozone depleting chemicals (floor stocks) (the IRS Number 20)
346	Kerosene (the IRS Number 35) (other than CRNs 347 and 348)
347	Non-taxable use of undyed kerosene in certain intercity and local buses
348	Non-taxable use of undyed kerosene in trains
349	ODC tax on imported products (the IRS Number 19)
350	Non-taxable use of undyed diesel fuel in certain intercity and local buses
351	Alcohol sold as but not used as fuel
352	Non-taxable use of LPG in certain intercity and local busses
353	Non-taxable use of undyed diesel fuel in trains
354	Non-taxable use of aviation gasoline in commercial aviation (other than foreign trade)

**Exhibit 3.11.23-8 (Cont. 1) (01-01-2026)****Credit Reference Numbers (CRNs)**

<b>Credit Reference Number (CRN)</b>	<b>Description</b>
355	Non-taxable use of aviation fuel (other than gasoline) in commercial aviation (other than foreign trade)
356	Use of gasoline for 10 percent gasohol blending
357	Use of gasoline for 7.7 percent gasohol blending
358	Gasoline for 10 percent gasohol
359	10 percent gasohol
360	Diesel fuel (other than CRNs 350 and 353)
361	LPG (other than CRN 352)
362	Gasoline
363	Use of gasoline for 5.7 percent gasohol blending
364	Inland waterways fuel use
365	Form 2290
366	Highway type tires
367	Form 11-C
368	Form 730
369	Aviation fuel (other than gasoline) (other than CRNs 355 and 377)
370	Arrow components (the IRS Number 102)
371	Dyed diesel fuel used in trains
373	Gasoline for 7.7 percent gasohol
374	Gasoline for 5.7 percent gasohol
375	7.7 percent gasohol
376	5.7 percent gasohol
377	Aviation fuel (other than gasoline) for use in commercial aviation (other than foreign trade) (other than CRN 355)
378	Dyed diesel fuel used in certain intercity or local buses
379	Other fuels
380	Foreign insurance (the IRS Number 30)
381	Obligations not registered form (the IRS Number 31)
382	Coal underground mined (the IRS Number 36) (per ton)
383	Truck, trailer, and semitrailer chassis and bodies, and tractors (the IRS Number 33)

**Exhibit 3.11.23-8 (Cont. 2) (01-01-2026)**  
**Credit Reference Numbers (CRNs)**

<b>Credit Reference Number (CRN)</b>	<b>Description</b>
384	Coal underground mined (the IRS Number 37) (percent of sales price)
385	Coal surface mined (Per ton)
386	Coal surface mined (percent of sales price)
387	Fishing Tackle boxes
388	Biodiesel mixtures (other than agri-biodiesel) Not valid after 202412.
389	Arrows shafts
390	Agri-biodiesel mixtures Not valid after 202412.
392	Passenger vehicles
393	Alcohol fuel mixtures containing ethanol
394	Alcohol mixtures containing alcohol (other than ethanol)
395	Other non-taxable use (LPG)
396	Taxable tires other than bias ply or super single
397	Vaccines
398	Ozone depleting chemicals
411	Gasoline (Exported)
412	Aviation gasoline (Exported)
413	Diesel fuel (Exported)
414	Kerosene (Exported)
415	Exported dyed diesel fuel
416	Exported dyed kerosene
417	Kerosene for use in commercial aviation (other than foreign trade)
418	Kerosene non-exempt use in non-commercial aviation
419	Non-taxable use of Liquid Petroleum Gas (LPG)
420	Non-taxable use of P series fuels
421	Non-taxable use of Compressed natural gas
422	Non-taxable use of Liquefied hydrogen
423	Non-taxable use of Any liquid fuel derived from coal (including peat)
424	Non-taxable use of Liquid hydrocarbons derived from biomass
425	Non-taxable use of Liquefied natural gas
426	Alternative Fuel Credit for Liquefied natural gas Not valid after 202412.

**Exhibit 3.11.23-8 (Cont. 3) (01-01-2026)****Credit Reference Numbers (CRNs)**

<b>Credit Reference Number (CRN)</b>	<b>Description</b>
427	Alternative Fuel Credit for P series fuels Not valid after 202412.
428	Alternative Fuel Credit for Compressed natural gas Not valid after 202412.
429	Alternative Fuel Credit for Liquefied hydrogen
430	Alternative Fuel Credit for any liquid fuel derived from coal (including peat) Not valid after 202412.
431	Alternative Fuel Credit for liquid hydrocarbons derived from biomass Not valid after 202412.
432	Liquefied natural gas Not valid after 202412.
438	Taxable Medical Devices
439	Patient-Centered Outcomes Research (PCOR) Fee
440	Sustainable Aviation Fuel Not valid after 20509.
454	Chemicals (other than ODCs) (the IRS Number 54)
475	Remittance Transfers Valid beginning 202601.

**Exhibit 3.11.23-9 (01-01-2017)****Action Codes**

<b>Action Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In CE = Code and Edit EC = Error Correction S = Suspense Correction GEN = Computer Generated</b>
001	Input Document	0	GEN
210	EPMF Correspondence	60	EC, S
211	First Taxpayer Correspondence	40	CE, EC, S
212	Second Taxpayer Correspondence	25	CE, EC, S
213	Correspondence to Other Than Taxpayer	40	CE, EC, S
215	International Correspondence	45	CE, EC, S
225	Signature Only	40	CE, EC, S
226	Signature Only (International)	40	CE, EC, S
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
331	Frivolous Review	3	CE, EC
332	QRDT Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT Case	10	CE, EC, S
337	Other CID	10	CE, EC, S
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Other Accounting	10	CE, EC, S
344	Manual Refund (ERS)	0	EC
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirement Research	3	CE, EC, S

**Exhibit 3.11.23-9 (Cont. 1) (01-01-2017)****Action Codes**

<b>Action Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In CE = Code and Edit EC = Error Correction S = Suspense Correction GEN = Computer Generated</b>
355	Other MFTRA Research	5	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
410	Assistance Needed	0	EC
420	Management Suspense A	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S
440	Management Suspense C	15	CE, EC, S
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
470	Complex Error Code	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S
510	Missing Document	0	CE
511	Missing Document - 1st Suspense	25	EC, S
512	Missing Document - 2nd Suspense	20	S
513	Missing Document - 3rd Suspense	20	S
515	Missing Document - Short Term	5	EC, S
550	Magnetic Tape Return - Check for Attachments	0	CE
551	Magnetic Tape Return - Inconsistent Data	0	CE
560	Form 720 tax < \$1 million and Part III, Line 4 "Claims" has a value	0	GEN
570	Form 720 tax ≥ \$1 million and Part III, Line 4 "Claims" does not have a value	0	GEN
580	Form 720 has a value ≥ \$1 million and Part III, Line 4 has a value	0	GEN
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC



**Exhibit 3.11.23-9 (Cont. 2) (01-01-2017)****Action Codes**

<b>Action Code</b>	<b>Description</b>	<b>Workday Suspense Period</b>	<b>Function Used In CE = Code and Edit EC = Error Correction S = Suspense Correction GEN = Computer Generated</b>
620	NMF/Non-ADP	0	CE, EC
630	Reinput	0	EC, S
640	Void	0	CE, EC, S
650	International	0	CE, EC, S
660	Data Control Delete	0	S
670	Rejected Missing Document	0	S
700	Duplicate Block DLN	0	GEN
711	Duplicate Document DLN from Code and Edit	0	GEN
712	Duplicate Document from Error Correction	0	GEN
713	Duplicate Document from Unpostables	0	GEN
714	Duplicate Document from Unworkable Suspense	0	GEN
715	Duplicate Document from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S
900	Unpostable Record	0	GEN

**Exhibit 3.11.23-10 (01-01-2019)**  
**Frivolous Return Criteria**

Returns or submissions that contain positions/arguments not listed below, which on their face have no basis for validity in existing law, or which have been deemed frivolous in a published opinion of the United States Tax Court or other court of competent jurisdiction, may be determined to reflect a desire to delay or impede the administration of Federal tax laws and thereby subject to the \$5,000 penalty.

**Note:** Notice 2007-30 has been revised. For submissions made and issues raised between January 14, 2008 and April 7, 2010, Notice 2010-33 applies. Effective for submissions made and issues raised after April 7, 2010, Notice 2010-33 dated April 2010 applies.

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return contains income and deductions but the jurat has been altered or stricken. May include reference to UCC 1-207 / UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843 Claim	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
Challenges to Authority/Due Process	Questions various administrative authorities such as delegation orders, summons authority, privacy act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named
Disclaimer	Submits a disclaimer stating, "disclaims the liability for the tax due", making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign based income or income received by non-resident aliens and foreign corporations from sources within the United States is taxable.

**Exhibit 3.11.23-10 (Cont. 1) (01-01-2019)**  
**Frivolous Return Criteria**

Potential Frivolous Arguments	Description
The IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax paying public into a "new world order."
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Men	Argues the government has created an entity separate and distinct from the taxpayer. A "straw man" and any tax obligations are exclusively those of the "straw man".
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
Unsigned Returns	The individual completes a return but does not sign, a statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns	Submits a return with zero money amounts. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also contain arguments about the definition of income.  <b>Note:</b> Returns having only zeros, no entries, are blank, or indicate "None", "Not Liable", etc., with no evidence of frivolous arguments are not to be considered as frivolous returns.

**Exhibit 3.11.23-10 (Cont. 2) (01-01-2019)****Frivolous Return Criteria**

Potential Frivolous Arguments	Description
Other	<p>All others including those listed in Notice 2010-33. This category includes non-filer accounts resulting from initial compliance check such as cross reference TINs.</p> <p><b>Note:</b> Frivolous arguments citing “Collection Due Process” (CDP) must be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

## Exhibit 3.11.23-11 (01-01-2017)

## U.S. Possessions ZIP Codes

*American Samoa*

American Samoa (AS) City	American Samoa (AS) ZIP Code
Faga'itua	96799
Leone	96799
Olosega Manua	96799
Pago Pago	96799

*Federated States of Micronesia*

Federated States of Micronesia (FM) City	Federated States of Micronesia (FM) ZIP Code
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

*Guam*

Guam (GU) City	Guam (GU) ZIP Code
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

*Marshall Islands*

Marshall Islands (MH) City	Marshall Islands (MH) ZIP Code
Ebeye	96970
Majuro	96960

*Northern Marianna Islands*

Northern Marianna Islands (MP) City	Northern Marianna Islands (MP) ZIP Code
Capitol Hill	96950
Rota	96951

**Exhibit 3.11.23-11 (Cont. 1) (01-01-2017)**  
**U.S. Possessions ZIP Codes**

<b>Northern Marianna Islands (MP) City</b>	<b>Northern Marianna Islands (MP) ZIP Code</b>
Saipan	96950
Tinian	96952

***Palau***

<b>Palau (PW) City</b>	<b>Palau (PW) ZIP Code</b>
Koror	96940
Palau	96940

***Puerto Rico***

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Adjuntas	00601
Aguada	00602
Aguadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barranquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920

**Exhibit 3.11.23-11 (Cont. 2) (01-01-2017)****U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Carolina	00982
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrochales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Hormigueros	00660
Humacao	00791
Isabela	00662

**Exhibit 3.11.23-11 (Cont. 3) (01-01-2017)**  
**U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Jayuya	00664
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
La Plata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Luquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741



**Exhibit 3.11.23-11 (Cont. 4) (01-01-2017)****U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>Puerto Rico (PR) ZIP Code</b>
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Santurce	00936
Toa Alta	00953
Toa Baja	00949
Trujillo Alto	00976
University	00936
Utua	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

**Exhibit 3.11.23-11 (Cont. 5) (01-01-2017)****U.S. Possessions ZIP Codes***Virgin Islands - U.S.*

<b>Virgin Islands - U.S. (VI) City</b>	<b>Virgin Islands - U.S. (VI) ZIP Code</b>
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

**Exhibit 3.11.23-12 (01-01-2017)****Province, Foreign State and Territory Abbreviations*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

***Brazil State***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

**Exhibit 3.11.23-12 (Cont. 1) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Province***

<b>Cuba Province</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH

**Exhibit 3.11.23-12 (Cont. 2) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

<b>Cuba Province</b>	<b>Abbreviation</b>
Gramma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

**Italy Province**

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.11.23-12 (Cont. 3) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

**Exhibit 3.11.23-12 (Cont. 4) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

Italy Province	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

**Exhibit 3.11.23-12 (Cont. 5) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

<b>Italy Province</b>	<b>Abbreviation</b>
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

***Mexico State***

<b>Mexico State</b>	<b>Abbreviation</b>
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH



**Exhibit 3.11.23-12 (Cont. 6) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

<b>Mexico State</b>	<b>Abbreviation</b>
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

***The Netherlands Province***

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD

**Exhibit 3.11.23-12 (Cont. 7) (01-01-2017)****Province, Foreign State and Territory Abbreviations**

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD