



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.17.41

JULY 13, 2022

## EFFECTIVE DATE

(07-13-2022)

## PURPOSE

- (1) This transmits revised IRM 3.17.41, Accounting and Data Control, Excise Reporting.

## MATERIAL CHANGES

- (1) IRM 3.17.41, Signature, updated to reflect current Chief Financial Officer (CFO).
- (2) IRM 3.17.41.1.1, Background, added f) IRC Section 9507.
- (3) IRM 3.17.41.1.2, Authority, added d) IRC Section 4661.
- (4) IRM 3.17.41.1.2, Authority, added k) IRC Section 9507.
- (5) IRM 3.17.41.1.3, Responsibilities, deleted Director, Custodial Accounting.
- (6) Previous IRM 3.17.41.1.3.3, Director, Custodial Accounting, deleted.
- (7) IRM 3.17.41.1.3.3, Chief, Custodial Reporting, rewritten to account for expanded responsibilities.
- (8) IRM 3.17.41.1.3.5, Excise Analysts, Custodial Reporting, added f) Retrieving and saving the monthly 555-46-11 Report of BMF Penalty Collections.
- (9) IRM 3.17.41.1.3.6, Excise Analysts, Custodial Reporting, changed the name of the report by adding IMF.
- (10) IRM 3.17.41.1.5 (2), Program Controls, changed manager to chief.
- (11) IRM 3.17.41.1.5 (3), Program Controls, changed Accounting to Reporting.
- (12) IRM 3.17.41.1.5 (4), Program Controls, changed director to chief and Accounting to Reporting.
- (13) IRM 3.17.41.1.5.1 (3), Access Control, changed manager to chief.
- (14) IRM 3.17.41.1.5.2 (2), Review and Analysis, changed manager to chief.
- (15) IRM 3.17.41.7.28, Chemical Superfund - Abstracts 17 and 54, added.
- (16) IRM 3.17.41.7.34 (2), AQETL Security, added Business Entitlements Access Request System (BEARS) and deleted Online 5081 (OL5081).
- (17) IRM 3.17.41.7.34 (2) a), AQETL Security, added BEARS and deleted OL5081.
- (18) IRM 3.17.41.7.34 (2) b), AQETL Security, added BEARS and deleted OL5081.
- (19) IRM 3.17.41.7.34 (2) e), AQETL Security, added BEARS and deleted OL5081.
- (20) IRM 3.17.41.7.36, Abstract Number Monitoring Groups, added q) Chemical Superfund - 17 and 54 (effective July 1, 2022).
- (21) IRM 3.17.41.7.42, Trust Funds Required to be Certified to Treasury, added (2) k) Chemical Superfund,

- (22) Exhibit 3.17.41-1, Trust Fund Excise Taxes Reporting Table, updated description for abstracts 36, 37, 38 and 39.
- (23) Exhibit 3.17.41-3, Guide to Abstract Numbers, updated description for abstracts 17 and 54
- (24) Exhibit 3.17.41-4, Credit Reference Numbers, updated description for credit reference number 317 and added new credit reference number 454.
- (25) Minor editorial changes were made throughout the IRM.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.17.41, dated March 31, 2020, is superseded.

#### **AUDIENCE**

This IRM is used by reports analysts in the Cincinnati Campus Centralized Excise Operations function and in all Submission Processing Center (SPC) accounting units.

Teresa R. Hunter  
Chief Financial Officer

3.17.41

Excise Reporting

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3.17.41.1  
(03-31-2020)  
**Program Scope and  
Objectives**

- (1) Purpose: This IRM provides guidance and procedures for the analysis and balancing of the Treasury 90 (Gas and Oil) reports.
- (2) Audience: Reports analysts in SPC accounting units and the Cincinnati Campus Centralized Excise Operations function.
- (3) Policy Owner: CFO, Financial Management, Custodial Accounting.
- (4) Program Owner: Custodial Reporting is responsible for the certification of excise taxes.
- (5) Primary Stakeholders: SB/SE and W&I reports analysts and excise analysts in Custodial Reporting.
- (6) Program Goals: To ensure the timely and accurate certification of excise tax refunds and credits and excise tax collections.

3.17.41.1.1  
(07-13-2022)  
**Background**

- (1) Currently, the Internal Revenue Code (IRC) provides for the following trust funds:
  - a. IRC Section 9501, *Black Lung Disability Trust Fund*
  - b. IRC Section 9502, *Airport and Airway Trust Fund*
  - c. IRC Section 9503, *Highway Trust Fund*
  - d. IRC Section 9504, *Sports Fish Restoration and Boating Trust Fund*
  - e. IRC Section 9506, *Inland Waterways Trust Fund*
  - f. IRC Section 9507, *Hazardous Substance Superfund*
  - g. IRC Section 9508, *Leaking Underground Storage Tank Trust Fund*
  - h. IRC Section 9509, *Oil Spill Liability Trust Fund*
  - i. IRC Section 9510, *Vaccine Injury Compensation Trust Fund*
  - j. IRC Section 9511, *Patient-Centered Outcomes Research Trust Fund*
- (2) Taxpayers are required to file either a Form 720, Quarterly Federal Excise Tax Return, or Form 2290, Heavy Vehicle Use Tax Return (HVUT), to report the tax liability. The Form 720, Quarterly Federal Excise Tax Return, reports the excise tax quarterly by abstract number, which identifies the tax. The Form 2290, Heavy Vehicle Use Tax Return (HVUT), reports taxes for July 1 through June 30 or for the period following a vehicle's first use.
- (3) Form 720, Quarterly Federal Excise Tax Return, tax deposits are generally made semi-monthly with Form 8109, Federal Tax Deposit Coupon Book, or electronically through the Electronic Federal Tax Payment System (EFTPS). Semi-monthly deposits are generally required in advance of the return.
- (4) Under IRC Section 9601, *Transfer of Amounts*, excise taxes dedicated to the trust funds must be transferred by the Bureau of the Fiscal Service at least monthly, based on estimates by the Office of Tax Analysis, from the general fund to the trust fund. When the Bureau of the Fiscal Service receives the certification reporting the actual collections for the affected quarter, adjustments are made to true-up the amounts transferred.
- (5) Custodial Reporting is responsible for determining the amount of trust fund collection credits and preparing both the collection, and the refunds and credits, certifications. The collection certification process is completed about five months after the end of the quarter or about four months after the return due date.

- (6) The quarterly refunds and credits certifications are due to the Bureau of the Fiscal Service no later than the 1st week of February, May, August and the last week of September. The trust fund collection certifications are due to the Bureau of the Fiscal Service the 1st week of February, May, August and the first week of October.
- (7) To prepare the refunds and credits certifications, the analyst uses information provided by the SPC and the Redesigned Revenue Accounting Control System (RRACS). To prepare the trust fund collection certifications, the analyst uses information provided by applications development, which is obtained from master file extracts of collections made during the previous quarter for all Form 720, Quarterly Federal Excise Tax Return, returns on the master files.

3.17.41.1.2  
(07-13-2022)

#### Authority

- (1) The authorities for this IRM include:
  - a. IRC Section 4081, *Imposition of Tax* (gasoline, diesel fuel, and kerosene)
  - b. IRC Section 4261, *Imposition of Tax* (transportation of person by air)
  - c. IRC Section 4271, *Imposition of Tax* (transportation of property by air)
  - d. IRC Section 4661, *Imposition of Tax* (hazardous substances)
  - e. IRC Section 6427, *Fuels Not Used for Taxable Purposes*
  - f. IRC Section 9501, *Black Lung Disability Trust Fund*
  - g. IRC Section 9502, *Airport and Airway Trust Fund*
  - h. IRC Section 9503, *Highway Trust Fund*
  - i. IRC Section 9504, *Sports Fish Restoration and Boating Trust Fund*
  - j. IRC Section 9506, *Inland Waterways Trust Fund*
  - k. IRC Section 9507, *Hazardous Substance Superfund*
  - l. IRC Section 9508, *Leaking Underground Storage Tank Trust Fund*
  - m. IRC Section 9509, *Oil Spill Liability Trust Fund*
  - n. IRC Section 9510, *Vaccine Injury Compensation Trust Fund*
  - o. IRC Section 9511, *Patient-Centered Outcomes Research Trust Fund*
  - p. IRC Section 9601, *Transfer of Amounts*
- (2) Treatment of Kerosene for Use in Aviation, Pub. L. No. 109-59 (2005), Section 11161
- (3) Termination of Transfers from Highway Trust Fund for Certain Repayments and Credits, Pub. L. No. 111-147 (2010), Section 444

3.17.41.1.3  
(07-13-2022)

#### Responsibilities

- (1) This section provides responsibilities for:
  - a. CFO and Deputy CFO
  - b. Associate CFO for Financial Management and Deputy Associate CFO for Custodial Financial Management
  - c. Custodial Reporting
  - d. Management official/team lead, Custodial Reporting
  - e. Excise analysts, Custodial Reporting
  - f. SPC reports analysts, all SPCs

3.17.41.1.3.1  
(03-31-2020)

#### CFO and Deputy CFO

- (1) The CFO and Deputy CFO are responsible for establishing financial policy for the management and reporting of the custodial assets.



3.17.41.1.3.2  
(03-31-2020)  
**Associate CFO for  
Financial Management  
and Deputy Associate  
CFO for Custodial  
Financial Management**

- (1) The Associate CFO for Financial Management and Deputy Associate CFO for Custodial Financial Management are responsible for establishing, maintaining and ensuring compliance with custodial revenue policy and procedures for internal accounting and financial reporting.

3.17.41.1.3.3  
(07-13-2022)  
**Chief, Custodial  
Reporting**

- (1) The chief, Custodial Reporting, is responsible for:
  - a. Performing the final review of the refunds and credits and trust fund certifications according to their corresponding check lists.
  - b. Signing the RRACS reclassification letter.
  - c. Signing the refunds and credits and trust fund certification letters.

3.17.41.1.3.4  
(03-31-2020)  
**Management  
Official/Team Lead,  
Custodial Reporting**

- (1) The management official/team lead, Custodial Reporting, is responsible for performing the first review of the refunds and credits and trust fund certifications according to their corresponding check lists.

3.17.41.1.3.5  
(07-13-2022)  
**Excise Analysts,  
Custodial Reporting**

- (1) The excise analysts are responsible for:
  - a. Completing the quarterly trust fund certification.
  - b. Completing the quarterly refunds and credits certification.
  - c. Retrieving and saving the quarterly GAS-01-42 Report of Credits, Claims and Adjustments (Quarterly Treasury-90 Report).
  - d. Retrieving and saving the monthly 555-42-11 Report of Excise Tax Collections
  - e. Retrieving and saving the monthly 180-50-11 Report of U.S. Internal Revenue Receipts.
  - f. Retrieving and saving the monthly 555-46-11 Report of BMF Penalty Collections.
  - g. Retrieving and saving the monthly 555-86-11 Report of IMF Penalty Collection.
  - h. Retrieving and saving the monthly RRACS-023 Report of Net Tax Revenue Refunds (NTRR).
  - i. Retrieving and saving the monthly NMF Revenue Receipts report.
  - j. Updating the NMF Revenue Receipts spreadsheet with the monthly data.
  - k. Sending the updated NMF Revenue Receipts spreadsheet to Treasury.
  - l. Updating the earmark workbook with the monthly data.
  - m. Issuing the quarterly earmark letter to the Fish and Wildlife Service.
  - n. Updating the HVUT spreadsheet with the monthly data.
  - o. Issuing annual Branded Prescription Drug certification letter to the Bureau of the Fiscal Service.

3.17.41.1.3.6  
(03-31-2020)  
**Submission Processing  
Center Reports Analysts**

- (1) SPCs are responsible for excise tax returns processing for Form 4136, Credit for Federal Tax Paid on Fuels, and Form 6478, Biofuel Producer Credit, depending on the SPC responsible for processing the respective income tax returns.
- (2) The Ogden SPC is responsible for excise tax returns processing for Forms 720, Quarterly Federal Excise Tax Return; Form 2290, Heavy Highway Vehicle

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

- (3) The Ogden SPC is responsible for excise tax returns processing for Form 8849, Claim for Refund of Excise Taxes.
- (4) The Cincinnati excise reports analysts are responsible for:
  - a. Monitoring excise tax returns abstracts on the Automated Quarterly Excise Tax Listing (AQETL). If an abstract is determined to be in error, then it will be moved to the correct abstract.
  - b. Monitoring the Treasury 90 (T-90) report for Credit Reference Numbers (CRNs).
  - c. Monitoring credits or claims from Form 8849, Claim for Refund of Excise Taxes; Form 4136, Credits for Federal Tax Paid on Fuels; and Form 720, Quarterly Federal Excise Tax Return, Schedule C or adjustments.

3.17.41.1.4  
(03-31-2020)

**Program Management  
and Review**

- (1) Program Reports: Data sources include Control-D, AQETL, and the Integrated Data Retrieval Systems (IDRS).
- (2) Program Effectiveness: The effectiveness of the activities performed by SPC reports analysts and the Custodial Reporting excise analysts' quarterly certifications is measured by the preparation and issuance of error-free source documents and certifications.

3.17.41.1.5  
(07-13-2022)

**Program Controls**

- (1) Access to IDRS is limited to campus reports analysts and their management.
- (2) Access to AQETL is limited to the excise analysts at the Cincinnati campus and headquarters and access to the excise shared drive is limited to the headquarters excise analysts and chief.
- (3) Required review checklist for completeness and accuracy must be performed by a Custodial Reporting management official/team lead. The checklist is specific to the reviewer and is signed upon completion.
- (4) Required review checklist for completeness and accuracy must be performed by the chief, Custodial Reporting. The checklist is specific to the chief and is signed upon completion.

3.17.41.1.5.1  
(07-13-2022)

**Access Control**

- (1) IDRS is limited to SPC reports analysts and their management.
- (2) AQETL is limited to the excise analysts at the Cincinnati campus and Custodial Reporting.
- (3) The excise shared drive is limited to the Custodial Reporting excise analysts and chief.

3.17.41.1.5.2  
(07-13-2022)

**Review and Analysis**

- (1) Required review checklist for completeness and accuracy must be performed by a Custodial Reporting management official/team lead. The checklist is specific to the reviewer and is signed upon completion.
- (2) Required review checklist for completeness and accuracy must be performed by the Custodial Reporting chief. The checklist is specific to the chief and is signed upon completion.

3.17.41.1.6  
(03-31-2020)  
**Terms/Definitions**

- (1) The following terms and definitions apply to this program.
- a. **Excise tax** - A tax levied by the federal government to finance both general government activities and specific programs.
  - b. **Redesigned Revenue Accounting Control System (RRACS)** - The IRS automated system used to provide accounting control for all revenue accounting transactions.
  - c. **Trust fund** - One of two major categories of funds established to carry out purposes of a trust agreement or statute, whereby receipts are earmarked for spending on specific purposes.

3.17.41.1.7  
(03-31-2020)  
**Acronyms**

- (1) The following acronyms apply to this program.

Acronym	Definition
AATF	Airport and Airways Trust Fund
ACA	Affordable Care Act
AIMS	Audit Information Management Systems
ANMF	Automated non-Master File
AQETL	Automated Quarterly Excise Tax Listing
ASHIP	Applicable Self-Insured Health Plans
BLDTF	Black Lung Disability Trust Fund
BMF	Business Master File
BOD	Business Operating Division
CRN	Credit Reference Number
DLN	Document Locator Number
ECC	Enterprise Computing Center
EIN	Employer Identification Number
EFTPS	Electronic Federal Tax Payment System
FFDCA	Federal Food, Drug and Cosmetic Act
HTF	Highway Trust Fund
HUT	Highway Use Tax
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
ISRP	Integrated Submission and Remittance Processing
IWTF	Inland Waterways Trust Fund

<b>Acronym</b>	<b>Definition</b>
L.U.S.T. TF	Leaking Underground Storage Tank Trust Fund
MFT	Master File Tax Account Code
NAIC	North American Industry Classification
NTRR	Net Tax Refund Report
ODC	Ozone Depleting Chemicals
OSLTF	Oil Spill Liability Trust Fund
PATH	Protecting Americans from Tax Hikes Act
PCORI	Patient-Centered Outcomes Research Institute
PCORTF	Patient-Centered Outcomes Research Trust Fund
SCCF	Service Center Control File
SFRBTF	Sport Fish Restoration and Boating Trust Fund
SHIP	Specified Health Insurance Policies
SPC	Submission Processing Center
SPC RA	Submission Processing Center Reports Analysts
T-90	Treasury 90 Report
TEP	Tape Edit Process
TIN	Taxpayer Identification Number
TXPD	Tax Period
VICTF	Vaccine Injury Compensation Trust Fund
YTD	Year-to-Date

3.17.41.1.8  
(03-31-2020)

#### **Related Resources**

- (1) Microsoft Excel is a tool used to verify data and report support information used by SPC analysts.

3.17.41.2

(03-31-2020)

**CFO Headquarters and Submission Processing Center Generated Reports**

- (1) Most reports are now available to review via the Control-D web interface.
- (2) Any questions, comments or suggestions may be directed to the CFO, Financial Management, Custodial Reporting office.

3.17.41.2.1

(03-31-2020)

**Net Tax Refund Report (NTRR)**

- (1) The NTRR is compiled in the SPC with the source data being derived manually systemically. This is a report of all refund checks sorted by tax class. Some of the tax classes have sub-divisions for more detailed reporting.
- (2) A daily NTRR is generated through the IDRS indicating manual refunds processed through that system. In certain cases, more than one line number may apply to one Master File Tax Account Code (MFT).
  - a. Line number definitions for the NTRR may be used as a guide for entering line numbers through IDRS.
  - b. Line number definitions are in the NTRR Format Guideline in *IRM 3.17.63.15.11, Net Tax Refund Report (RACS Report 023)*.

3.17.41.2.2

(03-31-2020)

**Net Tax Refunds for the Highway Trust Fund (HTF) and Airport and Airway Trust Fund (AATF)**

- (1) Manually prepared refunds applicable to excise taxes paid for fuels originally reported on Form 720, Quarterly Federal Excise Tax Return, for excise taxes dedicated to the HTF and the AATF are reported as separate line items. (Refer to lines 71 through 79 and 99 on the NTRR.)
- (2) The refund claim is made by the ultimate purchaser. The claim is filed using Form 8849, Claim for Refund of Excise Taxes, Schedule 1, Nontaxable Use of Fuels. The claim must be at least \$750. The \$750 amount may be met by making a claim for fuel used during any quarter of the claimant's income tax year or aggregating amounts from any quarters of the claimant's income tax year for which no other claim has been made. If the dollar amount and/or the time for filing requirements are not met, an annual claim using Form 4136, Credit for Federal Tax Paid on Fuels, must be filed.
- (3) The law normally forbids the payment of interest on quarterly fuel tax refunds claimed. See IRS Publication 378, Fuel Tax Credits.
- (4) Most HTF and AATF refunds should not appear on the NTRR because the Form 8849, Claim for Refund of Excise Taxes, claims should be processed by excise adjustments for posting on the Master Files before refunding; therefore:
  - a. The amount of the original claim will be reported on the T-90 Report, Form 8849, Claim for Refund of Excise Taxes.
  - b. The net amount of the refund, after any offset, will be reported on the NTRR generated from the Enterprise Computing Centers (ECC) for both the Business Master File (BMF) and Individual Master File (IMF) as an income tax refund because it is included with the other credits combined with the income tax return refund.
- (5) The IRS certifies the refunds for the trust funds quarterly to Treasury.
- (6) Contact a CFO headquarters excise tax analyst if there are any questions or for additional information.

3.17.41.3  
(07-13-2022)

**Treasury-90 (T-90)  
Report for Credits,  
Claims and Adjustments**

- (1) The T-90s include Credit Reference Numbers for all SPCs.

3.17.41.3.1  
(03-31-2020)

**Gasoline, Diesel and  
Special Fuels and Other  
Credits**

- (1) The T-90 report includes data from Form 4136, Credit for Federal Tax Paid on Fuels, filed with income tax returns (Form 1040, U.S. Individual Income Tax Return; Form 1120, U.S. Corporation Income Tax Return; Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return Schedule C; Form 1041, U.S. Income Tax Return for Estates and Trusts; Form 990-C, Farmer's Cooperative Association Income Tax Return; and Form 990-T, Exempt Organization Business Income Tax Return) and Form 8849, Claim for Refund of Excise Taxes. This data is compiled in each SPC containing gas and other credits claimed with returns and Form 8849, Claim for Refund of Excise Taxes, claims plus audit and DP tax adjustments reflecting adjustments to T-90 data. The report also includes credits claimed on Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C, and adjustments to Schedule C.
- (2) The T-90 Report is compiled from both the BMF and IMF data processed through the Tape Edit Process (TEP).
- (3) The T-90 GAS-01-04 reports are prepared by each SPC and sent to CFO headquarters quarterly. Weekly, the service centers should monitor the reports data to ensure the year-to-date (YTD) data is correct. Weekly reviews allow for any report problem to be researched promptly before the source data tapes are scratched.
- (4) Treasury Reports Master File GAS-01-04 is scheduled and generated automatically as follows:
- Weekly, to accumulate the data from the daily tapes during the week into report titled "Weekly and Quarter-To-Date" that accumulate the data from the prior weekly reports.
  - Quarterly, to create a new Treasury Reports Master File. The quarters normally end at the close of the cycle which contain the following dates. Each quarter contains data from good tape transactions processed during the reporting period. Ensure that this report is for "Quarter-To-Date" and "Year-To-Date".

Quarter	Year
1st quarter	3-31-YYYY
2nd quarter	6-30-YYYY
3rd quarter	9-30-YYYY
4th quarter	12-31-YYYY
YYYY equals current year	

- (5) Treasury Reports Master File Control Printouts
- Verify that YTD records in dollar are correctly totaled to date. Small variances may exist because report data is rounded to the nearest dollar.

- b. Verify that the YTD line item counts are correct or reasonably accurate. Original returns and quarterly Form 8849, Claim for Refund of Excise Taxes, claims are counted, but amended returns are not.
- c. Review listing of adjustment correction record formats, if any.
- d. File the control printouts.
- e. Re-file the adjustment correction record formats, if any.

- (6) The report is due to CFO headquarters by close of business on the fifth workday after the close of the quarter being reported (see IRM 3.30.123, Processing Timeliness).

3.17.41.3.2  
(03-31-2020)

**Credits Report Quarterly  
Monitoring Guidelines**

- (1) The T-90 should be reviewed for reasonableness before it is sent to CFO headquarters. Any unusual increase or decrease in the counts and amounts reported for each quarter should be confirmed. The findings should be reported or noted on the quarterly report.
- (2) Confirm and explain any negative amount shown on the reports. Typically, these will be corrections to prior quarters' data that were previously reported.
- (3) Ensure that the current Weekly and Quarter-To-Date counts and amounts are correctly totaled for the Quarter and Year-To-Date (Cumulative, or Cum) - Total, on the report. Ensure that for the first calendar quarter, which is for the quarter ended March 31, that the Weekly and Quarter-To-Date amount equals the Quarter and Year-To-Date - Cum Total.
- (4) Ensure that the Year-To-Date - Cum Total equals the sum of the calendar quarters reported to date. For example, the sum of the amounts for the March and June quarters will equal the Year-To-Date - Cum at June 30.
- (5) The specific credits allowed for T-90 Credits are presented in a table format. This table corresponds to the line items on the T-90 report. The table illustrates the credits allowed and the tax years for the allowable credits. See Exhibit 7, Credit Reference Numbers.
- (6) The T-90 report is divided into seven segments. Pages one and two represent credits claimed with income tax returns on Form 4136, Credit for Federal Tax Paid on Fuels. Pages three and four represent credits claimed with Form 8849, Claim for Refund of Excise Taxes. Amended returns data is also included in pages three and four data. Page five is for credits claimed on Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C, and page six is for adjustments to these credits. Page seven is a summary page.
- (7) IRS certifies the fuel tax credits to Treasury's Bureau of the Fiscal Service quarterly. These credits are charged to the AATF, HTF and other trust funds; therefore, it is important that these credits are reported correctly on the T-90.
- (8) When there is a program change to add new CRNs, the program change must be run after the quarterly and YTD reports. When this happens, there is a re-formatting of the report which requires the YTD data to restart from the date of the program change; the following may occur:
  - a. There can be multiple program changes that require the YTD figure to restart.
  - b. The total YTD amount requires adding each of the YTD figures.



- c. The regular balancing must be done to confirm the weekly reports are all included in the quarter-to-date runs.

3.17.41.3.3  
(03-31-2020)

**Data Concepts for  
Inputting Credits**

- (1) This section lists the areas that provide information related to credits and refunds reported on the T-90 reports for the IMF and the BMF. The general functional areas are:
  - a. IMF and BMF
  - b. IDRS
  - c. Audit Information Management System (AIMS)
  - d. Computer services (IMF and BMF)
- (2) Credits claimed that are passed on to the T-90 originate from:
  - a. Original income tax returns with Form 4136, Credit for Federal Taxes Paid on Fuel
  - b. Amended income tax returns
  - c. Form 8849, Claim for Refund of Excise Taxes
- (3) The T-90 related credits may be claimed on the following forms:
  - a. Form 4136, Credit for Federal Tax Paid on Fuels, which is updated for each calendar tax year
  - b. Form 6478, Biofuel Producer Credit
  - c. Form 720, Quarterly Federal Excise Tax Return, Schedule C
- (4) List of Returns and Master Files involved are:
  - a. IMF - Form 1040, U.S. Individual Income Tax Return series
  - b. BMF - Form 1120, U.S. Corporation Income Tax Return series; Form 1041, U.S. Income Tax Return for Estates and Trusts; Form 990-T, Exempt Organization Business Income Tax Return; and 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation
  - c. BMF - Form 1120-F, U.S. Income Tax Return of a Foreign Corporation and Form 1120-L, U.S. Life Insurance Company Income Tax Return
  - d. BMF - Form 1065, U.S. Return of Partnership Income

3.17.41.3.4  
(07-13-2022)

**GAS-01-40 Reports  
Format**

- (1) This report consists of seven pages for credit amounts plus statistics:



Page Numbering	Description
Page 1	Returns Forms BMF
Page 2	Returns Forms IMF
Page 3	BMF 8849 Claims and Adjustments
Page 4	IMF 8849 Claims and Adjustments
Page 5	Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C Claims
Page 6	Adjustments to Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C
Page 7	Claims Dollar Stratification Report—Line Items (From T–90). Summary Info

- (2) Line Items Counts are from the line items listed on the T–90 that equate to the line items on the Form 4136, Credit for Federal Taxes Paid on Fuels. Be aware that Form 4136, Credit for Federal Taxes Paid on Fuels, may have two or more line-items present.
- (3) Dollar Claim Ranges are listed on the left side under Line Numbers 1 through 23.
- (4) Total Counts—Line Items are on line number 24 for the totals for each data column.
- (5) Counts are stratified into two sections with four columns each. The two sections are:
  - a. Numbered (1) through (4) under title for “This Week” or “This Quarter” reports
  - b. Numbered (5) through (8) under title for “Current Quarter” or “Year-To-Date” reports
- (6) Each section’s four columns represent the counts for six reports of credit data:
  - a. BMF returns
  - b. BMF Form 8849, Claim for Refund of Excise Taxes, claims
  - c. IMF returns
  - d. IMF Form 8849, Claim for Refund of Excise Taxes, claims
  - e. Adjustments for Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C, claims
- (7) Line Items to be researched will be found on the Form 4136, Credit for Federal Tax Paid on Fuels, Stratification Report, in the:
  - a. Equal or same dollar range

- b. Higher dollar range
- (8) Page 6 is a Claims Dollar Stratification Report - Form 4136 (totals from Form 4136, Credit for Federal Tax Paid on Fuels):
  - a. Form 4136, Credit for Federal Tax Paid on Fuels, count totals are summarized on the T-90 as a memo count.
  - b. Form 4136, Credit for Federal Tax Paid on Fuels, dollar amount represents the Form 4136, Credit for Federal Tax Paid on Fuels, gross amount of credit (the combined amounts of all line items present).
  - c. This report should be used to determine number of claims to be confirmed based on minimum dollar limits.
- (9) Page 7 is a Recap of Counts and Average Items and claims on Form 4136, Credit for Federal Tax Paid on Fuels, and Form 8849, Claim for Refund of Excise Taxes.
- (10) Line numbers 25 through 30 identify the:
  - a. T-90 data counts and dollars being recapped
  - b. Source
  - c. Purpose or objective of recap
- (11) Line 27 Average Line-Item Amount:
  - a. If lower than minimum limits set for review, then no large items are required to confirm.
  - b. If higher than limits set for review, then one or more items to confirm.
- (12) Line 29 Average Form 4136 Amount:
  - a. Use the same review concepts as for line 27.
  - b. Line 29 average should always equal or exceed line 27 average.
  - c. Line 29 average indicates average dollar range of Form 4136.
- (13) Line 30 is the difference between lines 27 and 29.
  - a. The line 29, Form 4136, average should equal or exceed the line 27 average.
  - b. An equal or low average means most Forms 4136 have only one line item present.
  - c. A high average means most Forms 4136 have multiple line items present.
  - d. The line 29 average indicates how closely the individual line items on T-90 match the Form 4136 gross/combined total. The lower the average, the easier it is to match individual T-90 line items being reviewed to the Form 4136, Credit for Federal Tax Paid on Fuels, amounts for research on the Daily DLN Listing.
- (14) P-R-F GAS-01-40: This Week and Quarter-To-Date (QTD)
- (15) P-R-F GAS-01-42: This Quarter and YTD
- (16) P-R-F GAS-01-44: Gas Adjustment List - shows valid adjustments list for this pass.
- (17) P-R-F GAS-01-46: Gas Adjustment Error List - shows invalid adjustments for this pass.

3.17.41.3.5  
(03-31-2020)  
**Daily Extract Report  
Format**

- (1) Consists of seven sections with one or more pages per section.

Page	Contents
GMF 15-48	BMF forms with Form 4136, Credit for Federal Tax Paid on Fuels
GMF 15-49	IMF forms with Form 4136, Credit for Federal Tax Paid on Fuels
GMF 15-50	BMF Form 8849, Claim for Refund of Excise Taxes, claims and adjustments
GMF 15-51	IMF Form 8849, Claim for Refund of Excise Taxes, claims and adjustments
GMF 15-52	Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C, claims
GMF 15-53	Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C, adjustments
GMF 15-54	Summary with combined control totals

3.17.41.3.6  
(07-13-2022)  
**Daily Extract Reports  
Detail**

- (1) The Daily Extract Reports GMF-15-48 to 15-53 have eight columns of data in each section.

Item	Description
BLK...	"Alpha Block Control"
TIN...	(IMF = SSN, BMF = EIN)
TXPD...	Return CY/P Y or Claim
DLN...	"Document Locator Number"
Form 4136 CR...	Dollar amount
Overpayment WPT...	(Form 6249) money amount
Alcohol Fuel CR...	(Form 6478) money amount
"Today's Totals"...	Column total of money amounts.

3.17.41.3.7  
(03-31-2020)  
**GMF-15-48 to  
GMF-15-54 Control  
Totals**

- (1) These runs provide control totals to be used for balancing to the totals on the T-90 reports.
- (2) The "Today's Totals" line from the daily extract reports should be recorded and accumulated on a manually prepared control work sheet.
- (3) The control work sheet will serve as a log of the inputs and totals to be accumulated for control purposes. Two sets of worksheets will be required:

- a. Weekly and Current Quarter Cum.
- b. Calendar Year Cum. This proves that the four quarterly totals equal the YTD totals. Be sure to include all YTD totals.

3.17.41.3.8  
(03-31-2020)

**T-90 Control Work  
Sheet Current Quarter  
Cum**

- (1) The proposed control work sheet column format, for example, would be:
  - a. Cycle "YYYYCC" or Date of Run "MMDDYYYY" in the first column.
  - b. The money amount columns across the page should be in the same sequence as on the reports. For example IMF Form 4136, Credit for Federal Tax Paid on Fuels.
  - c. Combined Total. Obtained by adding up the amounts of columns 1 through 3 in "(b)" above.
  - d. Quarter-To-Date Cum Total. Obtained by adding the sums of the latest week to the balance forward for the quarter.
- (2) There are six sections to match up to Pages 1 through 6 of GAS-01-04:
  - a. BMF Returns
  - b. IMF Returns
  - c. BMF 8849 Claims
  - d. IMF 8849 Claims
  - e. Form 720, Quarterly Federal Excise Tax Return, Schedule C, claims
  - f. Form 720, Quarterly Federal Excise Tax Return, Schedule C, adjustments
- (3) Control Work Sheets are required weekly and quarterly.
  - a. Weekly - accumulating the daily run totals for dollar amounts and counts.
  - b. Quarterly - accumulating the weekly totals for dollar amounts and counts.
  - c. The weekly and quarterly work sheets may be combined into one sheet by recording the quarter balance forward amounts at the beginning of each weekly cycle.
  - d. Each control work sheet should have the identifying dates recorded on the upper right side for week, quarter, and calendar year ending MMDDYYYY.
  - e. The quarterly control work sheet totals must equal the totals on the T-90 reports for the weekly and quarter-to-date reports.
  - f. The current quarter-to-date column totals will equal the quarterly amount in the quarter column on the quarter and year-to-date reports.
- (4) Establish a control work sheet for the calendar year by:
  - a. Creating a calendar year control work sheet accumulating the quarterly totals. Use the same format as for the weekly and quarterly control work sheets.
  - b. Recording quarterly dollar amount totals.
  - c. Recording quarterly count totals.
  - d. Computing cumulative totals for amounts and counts.
  - e. Ensuring that the calendar year cumulative totals equal the totals on the T-90 reports for the quarter and YTD reports.

3.17.41.3.9  
(03-31-2020)

**Daily Extract Report  
Totals Accumulation**

- (1) The accumulated sum of the daily extract report totals for the week, usually five processing days, will equal the respective sums printed under the week column on the "Weekly and Quarter-To-Date" T-90 report. The "Quarter-To-Date" column respective totals will equal the sum of the week's totals accumulated into the current calendar quarter totals.

- (2) The T-90 reports are calendar year cum reports. There are two sets. First, the "Weekly and Quarter-To-Date" kept by the SPC, and second, the "Quarter-To-Date and YTD" which is sent to CFO headquarters at the end of each quarter. The totals of these reports must be reconciled to the Control Work Sheet totals. At the end of each calendar quarter, the accumulated sum(s) of the quarter-to-date "QTD" columns must equal the "YTD" columns totals.

3.17.41.3.10  
(03-31-2020)  
**Control Work Sheet  
Proof Totals**

- (1) The proof totals should equal the GAS-01-04 report's totals except for rounding adjustments.

3.17.41.3.11  
(03-31-2020)  
**GMF 15-48 to 15-54  
Monitoring and Regular  
Sampling of Credits**

- (1) Documents that report credits should be sampled regularly to ensure valid processing and extraction of the credits. Each of the sections must be scanned to look for unusually large credits or reversals that should be confirmed as per the following as minimum guides:

<b>Form</b>	<b>Dollar</b>
F-4136	\$25,000
F-8849	\$25,000

- (2) Select at least the following number of documents each month to ensure the minimum amount of review is being done (Consult with the T-90 analyst for any assistance needed to arrive at a reasonable level of review for your SPC):

<b>Forms</b>	<b>Number</b>
BMF Returns	2
IMF Returns	1
BMF 8849 Claims	2
IMF 8849 Claims	1

- (3) The credit amount is confirmed by requisitioning the return or Form 8849, Claim for Refund of Excise Taxes, to determine if an appropriate supporting form is attached, or if the claimant input information correctly. If not, then a correction must be made to back the credit out of the report or correct it on the report.
- (4) Confirming credits on a selective or random sampling basis is necessary to ensure the integrity of the credits allowed and to confirm that there are no processing or systemic problems.
- (5) If there are several large dollar amount credits present, select only one or two documents for each MFT and document code.
- If the credits inspected are valid, assume the remainder of the group for that cycle are valid.
  - If the credit documents inspected are in error, then confirm additional documents from that same MFT group.

- c. If all the documents inspected are invalid, advise CFO headquarters and continue research to determine the cause. Prepare a ticket if it is a programming or systemic error.
- (6) Always review requisition documents to confirm credits for:
  - a. Initial processing of a new return
  - b. Implementation of a major tax law change
  - c. Implementation of programming corrections
  - d. Programming changes for each new calendar year
  - e. New line item changes on the T-90 report
- (7) The Form 720, Quarterly Federal Excise Tax Return, Quarterly Federal Excise Tax Return, Schedule C items are verified in Cincinnati Excise Compliance for large returns.

3.17.41.3.12  
(03-31-2020)  
**Adjustment Control  
Work Sheet**

- (1) Maintain a work sheet to accumulate the adjustments required for the quarter. Record the MMDDYYYY for the quarter.
- (2) Record each correction adjustment separately. This will:
  - a. Provide means to reconcile adjustments requested to control totals.
  - b. Provide proof of individual adjustments.
  - c. Provide a historical record.
  - d. Ensure accuracy of the average dollar amount per report line item and dollar stratification report.
- (3) Correction adjustments should only be combined by line items if the number is excessive due to systemic problems.
  - a. Do not combine line item counts unless they exceed 20 per line item. This way, the Dollar Stratification Report will not be distorted due to corrections.
  - b. Advise CFO headquarters.
  - c. Note on the report the line items and amounts corrected.
- (4) Make sure all correction adjustments are input before the end of each calendar quarter and the end of each year. This will prevent the need to footnote reports for:
  - a. Carryover items corrected for prior quarter
  - b. Uncorrected errors pending
  - c. Questionable and unresolved items pending
- (5) Correction information must include:
  - a. Alpha Line IDs (A through O)
  - b. Net count change, plus or minus
  - c. Net money amount change, plus or minus
- (6) Compute separately for each of the T-90 pages:
  - a. BMF returns
  - b. IMF returns
  - c. BMF 8849 claims
  - d. IMF 8849 claims
  - e. Form 720, Quarterly Federal Excise Tax Return, Schedule C, credits

## f. Form 720, Quarterly Federal Excise Tax Return, Schedule C, adjustments

3.17.41.3.13  
(03-31-2020)  
**T-90 Claims Average  
Dollar Amounts - Form  
4136**

- (1) The amounts are entered by line item and are converted to CRNs on the T-90 reports. After 2008, they are entered by CRN, like the Form 8849, Claim for Refund of Excise Taxes and Form 720, Quarterly Federal Excise Tax Return, Schedule C.
- (2) The averages are computed for both the current period (Week or Quarter-To-Date), and cumulative period (Quarter or Year-To-Date).
- (3) These average amounts and counts should be used as a guide to determine if there are large dollar amount claims that should be confirmed.
- (4) Be aware that a single Form 4136, Credit for Federal Tax Paid on Fuels, may have more than one line item credit present.

3.17.41.3.14  
(03-31-2020)  
**T-90 Claims Dollar  
Stratification Report -  
Forms 4136**

- (1) Each credit/claim will be included for each of the four T-90 reports. There are two reports:
  - a. By line item
  - b. By Form 4136
- (2) The counts shown on these two reports are shown by dollar ranges and they should be used to ensure that large amount claims are considered for confirmation.
- (3) Individual Form 4136, Credit for Federal Tax Paid on Fuels, credits/claims may be determined by reviewing the daily Document Locator Number (DLN) listings.
- (4) These two reports may be useful to various IRS examination, adjustment and other functions interested in detecting fraudulent claims. These reports can provide statistics for screening, reviewing and auditing claims.

3.17.41.3.15  
(03-31-2020)  
**T-90 Cumulative Recap  
of Counts and Average  
Items**

- (1) Data from the four T-90 reports are recapped to provide a summary of claims processing.
- (2) Total dollar amounts should equal the total amounts from the four T-90 reports.
- (3) Advise CFO headquarters of any material change in counts or average amounts. Otherwise, the analysis will be performed by those functions concerned with claims processing, reviewing, and auditing.
- (4) Ensure the three statistical reports, pages 5, 6 and 7, are also sent along with the T-90 reports to CFO headquarters quarterly.

3.17.41.3.16  
(03-31-2020)  
**T-90 Invalid or  
Potentially Fraudulent  
Claims**

- (1) Invalid claims are those that were coded or processed as Form 4136, Credit for Federal Tax Paid on Fuels, claims in error.
  - a. IRS error, no Form 4136 present
  - b. IRS error, input gallons as money amount
  - c. IRS error, input TIN as money amount
  - d. IRS error, amount input with extra digits

- e. IRS error, amount figure inverted
  - f. IRS error, wrong CRN used
- (2) Invalid claims disposition - correct.
- (3) Potentially fraudulent claims are those that may be totally invalid. Here are some indicators:
  - a. Filer often uses a post office box as an address.
  - b. Filer recently obtained a TIN.
  - c. Filer has no prior business returns on file.
  - d. Filer may have filed multiple claims for the same amount, but under different TINs/names.
  - e. Filer may have filed multiple claims using similar names.
  - f. Filer may have filed multiple claims using the same local address.
  - g. Filer is an individual but files a corporation claim.
  - h. Type of fuel claimed may not match up to business use indicated.
  - i. Filer may not have a business schedule "C" present on the master file income tax for the prior or current period.
- (4) Perform the following steps if a potentially fraudulent claim is identified:
  - a. Retain a copy and turn claim over to the Adjustment or Examination Division.
  - b. Advise CFO headquarters by telephone of count and amount.
  - c. Do not reverse these items because at this point the claim is only suspected to be invalid. If there is any resolution by IRS, the reversal will be reflected in future reports. If the amounts are material, CFO headquarters will advise Treasury.
- (5) Any credits with CRN 318 should be requisitioned and confirmed.

3.17.41.4  
(07-13-2022)  
**T-90 Credits Report**

- (1) Treasury adjustment correction records must be prepared to adjust the cumulative data used in the preparation of the T-90.
- (2) Adjustment correction records are required to be prepared:
  - a. When there are invalid transactions that affect the T-90 report, usually due to erroneous input affecting the T-90 data only.
  - b. When there are invalid counts or amounts on the report, usually due to computer program or computer-related problems.
- (3) Adjustments are not required to be made for unpostable transactions because the T-90 computer report accumulation programs properly account for unpostable that are either corrected, nullified or deleted.
- (4) The adjustment correction record information prepared by the SPC accounting function is input to correct the T-90 report.

3.17.41.4.1  
(03-31-2020)  
**Reports File Adjustments**

- (1) Whenever it has been determined that an adjustment is necessary to the Reports Cum File because of a programming error, send a memorandum to the CFO Custodial Reporting office giving the following information:
  - a. Name of Report and Program Run File Number (P-R-F)
  - b. Service Center, type of tax and amount of adjustment
  - c. Line item identification



d. Reason for adjustment

- (2) Correction adjustments for revenue receipts for both the BMF and the IMF reports are made to the Automated Non Master File (ANMF) report generated in Kansas City.

3.17.41.4.2  
(03-31-2020)  
**T-90 Error Correction  
Policy Procedures**

- (1) Errors discovered after the review of the T-90 reports, DLN listings and random confirmations must be corrected on subsequent T-90 reports.
- (2) T-90 errors fall into two categories. The category type depends on if:
- a. The error affects only the T-90 Report.
  - b. It also affects the taxpayer's Master File (MF) Account.
- (3) The category types of error impact conditions are:
- a. Errors that do not impact the net credit on the taxpayer's MF account. These errors must be corrected using the RPA/SA's demand terminal. This would correct the T-90 report only, and not the taxpayer's account.
  - b. Credit amount correct on Form 4136, but on the wrong T-90 line.
  - c. Errors affecting both the net credit on the taxpayer's MF Account and the T-90 report. This error must be corrected on the taxpayer's MF account because the claim was either completely erroneous, overstated, or understated. Do not manually correct the T-90, as the adjustment transaction will correct the T-90.
- (4) If errors impact the taxpayer's MF account, then the following steps should occur:
- a. When originated in Integrated Submission and Remittance Program (ISRP), ask the Adjustments Branch to correct.
  - b. When originated in an area other than ISRP, return it to the originator with an explanation requesting correction.
- (5) If the error is over \$100,000, advise CFO headquarters of the pending correction.

3.17.41.4.3  
(07-13-2022)  
**T-90 Correction Work  
Sheet Instructions**

- (1) T-90 errors or questionable items are normally either:
- a. Noticed on the daily DLN listing
  - b. Indicated on the T-90 weekly and quarter-to-date reports
- (2) Determine the source type of error (the types are on pages one to six):
- a. BMF returns
  - b. IMF returns
  - c. BMF Claims Form 8849, Claim for Refund of Excise Taxes
  - d. IMF Claims Form 8849, Claim for Refund of Excise Taxes
  - e. Form 720, Quarterly Federal Excise Tax Return, Schedule C, claims
  - f. Form 720, Quarterly Federal Excise Tax Return, Schedule C, adjustments
- (3) Determine on which CRN the item to be corrected was first reported.
- a. Look at daily/weekly reports to determine where that amount first appeared.

- b. If the amount is very large, it is easy to find. If the amount is small, it may be difficult to isolate and find the error. You may have to use your best judgement to determine which line should be corrected.
- (4) List the corrective actions on the T-90 correction work sheet:
  - a. Reverse out 100% of the original error.
  - b. Re-enter the correct amount if the original amount is required to correct the report.
  - c. Reverse out and re-input each error and correction separately. Compute the corrections separately for both each type and each line item.
  - d. Corrections must be input separately to accurately compute the average claim by line item and dollar stratification for each Form 4136, Credit for Federal Tax Paid on Fuels, amount.
- (5) Proposed format of T-90 correction work sheet:
  - a. Header across top, left to right "Return, 8849 Claim. BMF, IMF, line item, count + or -, money Amount, Count if Form 4136."
  - b. Enter a check mark under either the return or Form 8849 Claim.
  - c. Enter a check mark under either BMF or IMF.
  - d. Enter the line alpha letter under line item.
  - e. Enter under count + or -, either +1 or -1.
  - f. Enter the money amount (without a decimal).
  - g. Enter count of +1 or -1, if a F-4136 error.
- (6) Present this T-90 correction work sheet to the technician to enter on the demand terminal.
  - a. The technician will input the date on a special IT terminal.
  - b. Each time the T-90 is run, a "Gas Adjustment List", generates both the P-R-F GAS-01-43 invalid adjustments, and P-R-F GAS-01-44 valid adjustments.
  - c. If corrections were input, re-submit any invalid corrections until they are valid.
- (7) Record corrections +/- on the T-90 controls. The new T-90 YTD should match the revised control totals (YTD plus/minus corrections).
- (8) Maintain a historical record of all corrections.
  - a. Make a photocopy of the document indicating the credit or error.
  - b. Place in the T-90 correction file for the calendar year.

3.17.41.5  
(03-31-2020)  
**Accounting Reports**

- (1) Master File Report of U.S. Internal Revenue Receipts, is generated monthly at the Martinsburg ECC and is available using Control-D. This report contains the data for each SPC.
- (2) ANMF Report of U.S. Internal Revenue Receipts is generated monthly by each SPC and printed or is available using Control-D. The report is associated with the Revenue Receipt Classification Summary Report.
- (3) Revenue Receipt Classification Summary Report is generated each month by RRACS.

- (4) Summary of Rejects and Unidentified Revenue Receipts is compiled each month and is associated with the MF Report of U.S. Internal Revenue Receipts.
- (5) The NTRR is prepared monthly. It is generated by RRACS.
- (6) Gasoline, diesel and special fuels and other credits claimed on income tax returns or with Form 8849, Claim for Refund of Excise Taxes, claims for refund for both IMF and BMF (Report Symbol T-90) is printed weekly and quarterly.
  - a. The T-90 GMF GAS-01-04 should be generated and printed weekly.
  - b. The T-90 quarterly report is not automatically generated at each quarter end; therefore, the SPC accounting branch must ensure it is requested quarterly.
- (7) The Report of Corporate Collections Table S-2 and Report of Individual Collections Table (S-2); (Report Symbol T-91) are generated monthly at ECC. A report containing the service center summary is furnished each service center.

3.17.41.5.1  
(03-31-2020)  
**Operating Reports**

- (1) The computer-generated operating reports are available through Control-D for printing and review.

3.17.41.6  
(03-31-2020)  
**CFO Reports for  
OS:CFO:FM:CFM:CA:CR**

- (1) Custodial Reporting retrieves reports from Control-D for each SPC and from the ECC.
- (2) The processing timeliness cycles, criteria and critical dates are in IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates.

3.17.41.7  
(03-31-2020)  
**Monitoring Trust Fund  
Excise Taxes**

- (1) Headquarters, with the assistance of the service center reports analysts, monitor and properly reports certain trust fund excise taxes.
- (2) The Secretary of the Treasury is the trustee for the administration of certain trust funds. The IRS is responsible for monitoring and reporting the excise taxes that make up each trust fund. Most of these taxes are reported on a quarterly Form 720, Quarterly Federal Excise Tax Return.
- (3) The IRS certifies the amount of certain excise tax collections for specific trust funds quarterly. The certifications are provided to the Bureau of the Fiscal Service, Treasury's Office of Tax Analysis, and other government agencies, and are published in the quarterly Statistics of Income Bulletin and the IRS Data Book.

3.17.41.7.1  
(03-31-2020)  
**Excise Tax Groupings**

- (1) The excise taxes reported on Form 720, Quarterly Federal Excise Tax Return, are divided into monitoring groups.
- (2) Each excise tax reported is identified by an IRS number (abstract), excise tax description, trust fund (if applicable) and other information.

3.17.41.7.2  
(03-31-2020)  
**Monitoring Time Frames  
and RA Work Needs**

- (1) The Cincinnati RA should allocate sufficient time to and prioritize accomplishing the monitoring tasks promptly after the AQETL is updated with new data.

- (2) The Cincinnati RA should be able to estimate the amount of initial time needed to monitor the number of accounts requiring review based on the:
  - a. AQETL number of accounts extracted.
  - b. Million-dollar BMF records reports volume.
  - c. The notes on the AQETL from the CFO headquarters analysts indicating research is required and errors should be corrected.
- (3) The Cincinnati RA may determine the status of the Form 720, Quarterly Federal Excise Tax Return, account monitoring based on the volume of accounts listed on the "Million-Dollar" reports.
- (4) The primary purpose of the communication with CFO headquarters via AQETL is to:
  - a. Ensure that no corrections are overlooked.
  - b. Ensure that CFO headquarters has not missed any material adjustments or corrections.
  - c. Request return for posting confirmation, line 4 adjustments, or information listed on the return by the taxpayer.
- (5) The secondary purpose is for Cincinnati RAs to determine:
  - a. The current workload and the amount of additional research and correction activity to be done for any period.
  - b. The number of outstanding corrections from prior reports.
- (6) The reports analysts can ensure responsive and timely monitoring by:
  - a. Prompt review of the AQETL, to determine number of potential errors this period.
  - b. Prompt requisition of returns and documents for inspection.
  - c. Prompt IDRS input of corrections for posting errors allowed to be corrected by the analysts.
  - d. Systematic transfer of returns with errors required to be corrected by Excise Adjustments.
- (7) Prompt and reasonable time frame monitoring guidelines enable:
  - a. Correcting prior quarter reports errors by the end of the succeeding quarter.
  - b. Correcting routine errors discovered on the Weekly Million-Dollar BMF Reports Listing within four cycles after receiving the report, but no later than eight cycles.
- (8) Factors increasing monitoring needs include:
  - a. Reporting and input posting errors due to type of taxpayer.
  - b. IRS input errors.
  - c. Implementation of new taxes and new taxpayers. There always are more errors in the first few quarters until taxpayers learn to report taxes on the correct abstract lines.
- (9) Monitoring timeliness response is normally considered met if:
  - a. IDRS input posting corrections, determined without the need to secure the returns to confirm, are made within three to four cycles of the receipt of the AQETL.

- b. Requisitioned returns and documents needed are requisitioned within one to two cycles of receipt of the report.
  - c. Prompt action taken on new or first-time extractions. This occurs because an account may not be extracted until the current month, yet the error may have occurred several cycles earlier.
- (10) Reports Analysts reporting to the CFO headquarters:
  - a. By telephone confirmation of unusually large adjustments input or errors discovered/confirmed in the last couple cycles of the reporting quarter. The reason is that the current AQETL due may not contain those postings until the next monthly report.
  - b. To keep the CFO headquarters informed of processing delays, material adjustments and settlement of large excise tax law cases and systemic problems that would materially affect processing and reporting via notes on AQETL or telephone confirmations.
- (11) Top 100 Form 720, Quarterly Federal Excise Tax Return Filers Tax Period 20XXXX:
  - a. This list is used to monitor the timely posting of the Top 720 filers.
  - b. The data is extracted using TXPD 20XX09 each fiscal year.
  - c. There are approximately 200 filers on the list.
  - d. The list is sent out about one month after the end of the tax period.
  - e. The excel worksheet contains TIN, TXPD, name control, trust fund, amount posted, cycle return posted and comments (return posted, return received, if there is a problem in posting, etc.).

3.17.41.7.3  
(03-31-2020)  
**TREAS-92 Report  
Concepts**

- (1) TREAS-92, Summary of Excise Tax Liabilities Report, includes data from:
  - a. Original Form 720, Quarterly Federal Excise Tax Return returns, TC 150
  - b. Amended returns processed as TC 290
  - c. DP adjustments, TC 290 and 291
  - d. Audit adjustments, TC 300 and 301
  - e. Account transfer-in, TC 370
- (2) TREAS-92 is fiscal year to date report ending each 9-30-YYYY.
- (3) TREAS-92 generates monthly for: transactions 180-40-11, and ECC posted 180-50-11. The automated report is 180-52-11.
- (4) Excise tax detail data is listed by abstract number and dollar amount (no cents). Abstract numbers and amounts are listed in groups for the trust funds and the general account.

3.17.41.7.4  
(03-31-2020)  
**TREAS-92 Review by  
CFO Headquarters**

- (1) TREAS-92, Summary of Excise Tax Liabilities, is reviewed quarterly by CFO headquarters.
  - a. The SPC RA is not required to manually compute the variances and develop adjustments to arrive at the amount properly due each quarter.
  - b. The SPC RA may be requested by CFO headquarters to assist in determining cause of unusual dollar variances. The most logical reasons are errors and late postings.
  - c. The SPC RA should inform CFO headquarters when very unusual situations adversely affect the processing and reporting of the data.

- d. The SPC RA, on a quarterly basis, will compare the dollar amount of variance between the current quarter and the prior quarter this year and one year prior.
  - e. The SPC RA will annually compare current fiscal year (FY) totals with the prior FY totals.
- (2) The most effective review methods are:
  - a. Analysis of net change by exception
  - b. Normal growth trend
  - c. Expected no change
  - d. Expected decrease
  - e. Seasonal or cyclical patterns
  - f. Unusual negative figures
- (3) Look for large CRNs related to abstracts for:
  - a. Prior FY corrections posting in this FY.
  - b. Refunds of prior period taxes repealed retroactively.
  - c. Partial refund of prior period taxes that are all claimed in the current quarter or FY.
  - d. Large audit adjustments applicable to prior period expired or repealed taxes.
  - e. IRS input errors occur, such as an abnormally large dollar line 4 CRN.
  - f. Prior FY number 80 unidentified that was corrected in the current FY.
- (4) Negative figures are more likely to appear on the TREAS-92 report in the first months of the new FY before there are enough normal positive postings to absorb any negative postings.
- (5) Look for normal increases in the dollar amounts reported for those taxes when the:
  - a. Economy for that business is improving.
  - b. Tax rate increased.
  - c. New items are included in the tax base.
  - d. New tax is imposed.
  - e. IRS is having a compliance drive.
- (6) Look for no change or a minor change up/down when the:
  - a. Economy is normal or slowing down.
  - b. Industry experiences seasonal fluctuation.
- (7) Look for decrease in the dollar amounts reported when the:
  - a. Economy is slowing down, there are industry layoffs, and the industry is in a recession.
  - b. Tax rate has decreased.
  - c. Other events occur, such as strikes and acts of nature.
  - d. New IRS rules and regulations are issued.
  - e. Tax law case sets new precedent allowing credits.
  - f. Tax law change allows tax exemption or partial credit.
  - g. Tax is repealed retroactively.
  - h. Prior quarter or FY corrections are input.

- i. Large accounts go unpostable. This also happens when a taxpayer files two returns, the first is for Floor Stock Tax, and the second is for the normal taxes due on a later date.

(8) Look for large increases or decreases when:

- a. Processing problems or delays exist.
- b. Large account is coded incorrectly.
- c. Large correction is input incorrectly.
- d. Data is input as No. 80 Unidentified.
- e. Audit corrects an account that had already been corrected.
- f. Reversals/corrections input are applicable to a prior FY.
- g. Audit adjustments to reclassify a tax for several tax periods (TXPDs) are all in the same month, quarter and FY.
- h. Prior FY No. 80 Unidentified debits or credits are being corrected this FY.
- i. Unusual Adjustments from current TXPD F-720, line 4 credits, that apply to prior TXPDs.
- j. Erroneous inputs and DIS overstatement errors occur.

3.17.41.7.5  
(03-31-2020)

**Submission Processing  
Center Reports Analysts  
Monitoring Priority  
Schedule**

- (1) The SPC RA monitoring schedule should evolve around the receipt of the monitoring reports received weekly and monthly.
- (2) Weekly, review the AQETL which lists current and prior TXPD postings.
  - a. Determine overall number of corrections, and number of returns and documents needed to confirm or correct postings.
  - b. Requisition the returns needed to confirm or correct postings.
  - c. Confirm proper posting of corrections input or requested through adjustments.
- (3) Weekly, review the Weekly Posted Million-Dollar BMF Records Report using Control-D.
  - a. This prompt review will allow lead time for the SPC RA to make some corrections before the end of the month, quarter and FY end.
  - b. This prompt review will also allow the SPC RA to requisition returns before the returns are requested by others or sent to the Federal Records Center.
  - c. The Million-Dollar Report lists all Form 720, Quarterly Federal Excise Tax Return, tax liability transactions for abstract amounts of \$5,000 or more beginning April 1993.
- (4) Perform a visual study of the report to determine:
  - a. Valid abstract number for each filer.
  - b. Logical abstract number based on key words in the taxpayer's (TP) name or common knowledge indications of what taxes that TP would be reporting.
  - c. Reasonableness of the dollar amounts being reported based on the filer or abstract number.
- (5) Monthly, review the Million-Dollar BMF Records Report to ensure all errors are accounted for. The weekly listings are reviewed using Control-D.
- (6) Quarterly, review the Form 720 IRS Numbers Count Report to determine if the counts are reasonable and there are no material exceptions.



3.17.41.7.6  
(03-31-2020)

**Reports Analysts  
Monitoring Systems**

- (1) Monitor the Form 720 IRS Numbers Count Report. SPC RAs should record counts in an Excel spreadsheet.
- (2) Monitor the Posted Million-Dollar reports received weekly and monthly via Control-D.
- (3) Maintain a file of returns reviewed. Copies are made from returns obtained from:
  - a. Files section when requisitioned.
  - b. Processing areas.
  - c. Code and Edit, courtesy copies for returns over one million dollars.
- (4) Use other systems as follows:
  - a. Comments on AQETL.
  - b. Notes on the monthly million-dollar BMF report.
  - c. Case folder with history sheet.
  - d. Closed case listing maintained by SPC RAs.

3.17.41.7.7  
(03-31-2020)

**AQETL Concepts**

- (1) The AQETL report extracts Form 720, Quarterly Federal Excise Tax Return, postings.
  - a. The data is reported in EIN account sequence.
  - b. The accounts are reported in tax period (TXPD) sequence.
  - c. Tax liability transactions (TC) are listed in posting cycle (YYYYCC) sequence with abstract numbers and dollar amounts for each TC.
- (2) The criteria for extraction are based on:
  - a. Initial base of the taxpayer account in the four prior CY TXPDs.
  - b. IRS abstract numbers.
- (3) Dollar amounts by abstract number is key for extraction:
  - a. Determined by combining both plus (+) and minus (–) dollar amounts present for each TXPD.
  - b. Amounts are combined for TCs present, which are: TCs 150, 290, 291, 300, 301, and 370.
- (4) The extraction criteria are determined by the CFO headquarters analysts.

3.17.41.7.8  
(03-31-2020)

**AQETL Review**

- (1) The AQETL is extracted at ECC Martinsburg from the BMF Form 720, Quarterly Federal Excise Tax Return, and adjustment data.
- (2) The AQETL is downloaded weekly.
- (3) The AQETL lists all TCs 150, 29X, 30X and 370 posted by TXPD and cycle.
  - a. Review each one listed to determine if return posted or if adjustments requested posted. Confirm if postings are reasonable and correct.
  - b. Determine if abstracts, CRNs and amounts posted are consistent and in normal ratio with prior quarters.
  - c. Determine if each abstract number reported appears logical for that firm based on its name or business type.



- (4) Follow up on adjustment requests (TC29X) that did not post in the quarter just ended. Adjustments of \$5,000 or more for each abstract will appear on the monthly Million-Dollar BMF Reports Records Listing. Those under \$5,000 can be confirmed on IDRS or the AQETL.
- (5) Review the first two or three quarters' filings of new companies on the AQETL to ensure the abstracts reported are consistent and logical for that TP. If questionable, obtain returns to determine the issue. If necessary, contact TP to resolve the problem.
- (6) Follow up all postings to abstract No. 80 "unapplied or unidentified amounts" to ensure that the amount is transferred to the correct abstract, usually by TC 29X. These must be transferred to the correct abstract, so they appear on the proper certification.
- (7) See separate review instructions for "TC 370 Account Transfer-in Review."

3.17.41.7.9  
(03-31-2020)  
**Form 2290 Revenue  
Receipts Monitoring**

- (1) Monthly monitoring of the Highway Use Tax (HUT) reported on Form 2290 ensures data is reasonably consistent with prior year periods.
  - a. If data variance is material, advise the CFO headquarters Highway Trust Fund analyst by telephone. De-cum the data monthly and compare the data to the same month and quarter of the prior year.
  - b. HUT Form 2290 data is reported on P-R-F 180-40 AND/OR 50-11, titled "US REPORT INTERNAL REVENUE RECEIPTS.". This data represents net collections after adjustments. It is available on Control-D Web.
  - c. HUT is required for each truck put into service. The annual return covers the period July 1 through June 30. Whenever a truck is put in service on the highways after July 1, the tax is due at the beginning of the next month and is prorated for the remainder of the twelve-month annual period.

3.17.41.7.10  
(03-31-2020)  
**AATF Abstracts (Airport  
and Airway Trust Fund)**

- (1) It is normal for AATF abstracts: 13, 14, 26, 27, 28, 69 and 77 to be reported by airline passenger, airline freight and airport service businesses.
 

**Note:** Section 1103 of the FAA Modernization and Reform Act of 2012 added the fractional aircraft ownership programs surtax, abstract 13. If the surtax of .141 cents per gallon is imposed on the fuel used on a fractional program aircraft flight, the related transportation taxes (abstracts 26,27 and 28) do not apply to that flight.
- (2) It is normal for a full-service airline to report any combination of 26, 27 and 28. Domestic airline passenger service firms would be 26, airlines with international departures would be 27, and airline freight would be 28.
- (3) It is normal for firms providing airplane and airport services to report tax on fuels used in noncommercial aviation as follows: Aviation gasoline fuels as 14, and aviation fuel (other than gasoline) as 69. Normally 14 is smaller than 69 when both are present together for air service filers. If a firm is not an air service filer, then any combination of 14 and 69 with 62, or 14 and 62 is usually an error. To confirm the error, compare to prior TXPDs, confirm the NAIC, obtain and inspect the Form 720, Quarterly Federal Excise Tax Return, for that TXPD, and if necessary, check with the taxpayer.
- (4) An air freight firm will normally only report 28, not 26 or 27.

- (5) A common error is abstract 26 being reported or posted as 22.
- (6) If Form 720, Quarterly Federal Excise Tax Return, filer is an airline, correct without securing the return. If any doubt, secure the return to confirm.
- (7) Another common error is for 26 and 27 to be reported as 27 and 28. Secure the return to confirm and correct.

3.17.41.7.11  
(03-31-2020)

**HTF Abstracts (Highway Trust Fund)**

- (1) HTF Abstracts are: 33, 35, 60, 62, 104, 112, 117, 118, 120, 121, 122, 123, 124.
- (2) Abstracts for tires are 108, 109 and 113. Some large auto or truck manufacturers report both tires, abstracts 108, 109 or 113 and retail tax, abstract 33.
- (3) Usually 60 and 62 are present together for oil companies.
- (4) Normally 62 is larger than 60 when reported together.
- (5) Abstract 35, kerosene, was effective starting in 1998. The rate of the tax for kerosene is the same as Diesel fuel Abstract 60.
- (6) Alternative fuel sources have been developed over the years which has caused abstracts to be removed, added and reorganized to track different types of fuels. The current abstracts are 79, 112, 118 and 120-124.

3.17.41.7.12  
(03-31-2020)

**Gas Guzzler Abstract 40 (Form 6197)**

- (1) Number 40 is only valid for producer or importer of automobiles sold that do not meet certain fuel economy ratings per Form 6197.
- (2) If valid abstract 40, the tax is all dollars, there are no cents in the tax rate.
- (3) Normally manufacturers (includes producer or importer) of motor vehicles report abstract 40 Fuel Economy (Gas Guzzler). Although this is not part of HTF, many groups are interested in the amounts reported.

3.17.41.7.13  
(03-31-2020)

**Earmarked Funds Abstracts (Recreational Taxes)**

- (1) Earmarked funds abstracts 44 and 106 are normally reported in some combination by sporting goods companies.
- (2) It is most unusual for the earmarked abstracts to be reported with any others, such as: BLDF, HTF, AATF, and IWTF.
- (3) In the Revenue Reconciliation Act of 1997, Bows and Arrow were separated. Bows remain as Abstract 44. Abstract 102, Arrows—Component Parts, was effective September 30, 1997 to March 31, 2005. Abstract 106, Arrow Shafts, was effective April 1, 2005.

3.17.41.7.14  
(03-31-2020)

**IWTF Abstract 64: Inland Waterways Fuel Use Tax**

- (1) Abstract 64 is reported by users (barge lines) of Inland Waterways.
- (2) Normally only abstract 64 is present unless abstract 125 is also required.
- (3) The NAIC Code is usually 483000.

3.17.41.7.15  
(03-31-2020)

**Abstract 51 (Alcohol Sold As, But Not Used As Fuel)**

- (1) Most abstract 51 (Alcohol sold as, but not used as fuel) posts should be abstract 62 and should not be on a Form 720, Quarterly Federal Excise Tax Return.

- (2) Secure the Form 720, Quarterly Federal Excise Tax Return, to confirm and correct.
  - (3) Abstract 51 is a penalty type tax incurred when alcohol claimed as a credit on Form 6478 by the taxpayer is not used to make gasohol.
- 3.17.41.7.16  
(03-31-2020)  
**Abstract 31 (Obligations not in Registered Form)**
  - (1) Abstract 31 is a penalty type tax incurred when brokers sell obligations (bonds) not in registered form.
  - (2) Most abstract 31 posts should be on another abstract. It could be for the line 29 above or line 30 below. It could also be for a new abstract and the taxpayer listed under "Other Excise Taxes" in error, such as abstract 140.
  - (3) Secure the Form 720, Quarterly Federal Excise Tax Return, as needed to confirm and correct abstract 31 to the appropriate abstract based on normal research.
- 3.17.41.7.17  
(03-31-2020)  
**Abstract 22 (Telephone)**
  - (1) The most common error is the posting of abstract 22, telephone tax, as abstract 26, Transportation of Persons by Air.
  - (2) If the Form 720, Quarterly Federal Excise Tax Return, filer is a telephone company, correct without securing the return. If any doubt, secure the return to confirm.
  - (3) Application of communications tax to prepaid telephone cards is reported under abstract 22 (telephone tax). The face amount of such card shall be treated as the amount paid for such communications services, that amount shall be treated as paid when the card is transferred by any telecommunications carrier to any person who is not such a carrier. Effective date - applies to amounts paid in calendar months beginning more than 60 days after the date (November 1, 1997) of the enactment of this Act. The enactment date was August 8, 1997.
  - (4) The tax for long distance telephone charges has been revoked. In 2007, for Tax Year 2006, individuals or corporations could take a deduction for tax paid on long distance phone calls against their Forms 1040, U.S. Individual Income Tax Return, or business type returns.
- 3.17.41.7.18  
(03-31-2020)  
**Abstract 97 - Vaccine Injury Compensation Trust Fund**
  - (1) Abstract 97 is reported by drug manufacturers, producers and importers. There may be increases or decreases as types of vaccines are added or removed from taxable vaccines.
- 3.17.41.7.19  
(03-31-2020)  
**LUST TF, Abstracts 105, 107, 111, 119, 125**
  - (1) Leaking Underground Storage Tank (LUST) taxes are imposed on sellers and users of fuels.

3.17.41.7.20  
(03-31-2020)

**Abstract 30 - Foreign Insurance**

- (1) Abstract 30 is for reporting taxes attributable to premiums paid or credited to an insurer or reinsurer. Includes premiums on casualty insurance, indemnity bonds, life insurance, annuity contracts and reinsurance.
- (2) General foreign insurer type filers are:
  - a. Insurers and reinsurers.
  - b. Businesses purchasing insurance for their employees that are usually reported once a year on TXPDs YY12 or YY03.
- (3) The most common error is abstract 30 input as abstract 31, obligations not in registered form. This is usually caused by a taxpayer recording tax on the wrong line when the Form 720, Quarterly Federal Excise Tax Return, is revised. Correct from abstract 31 to abstract 30 if confirmed to be valid abstract 30. Valid abstract 30 filers can be determined from sources on AQETL by:
  - a. Name line may provide proof.
  - b. NAIC Code - Insurance.
  - c. Prior TXPD postings present for abstract 30.
- (4) Refunds in past years have been allowed based on treaties with the United Kingdom, France and Bermuda.

3.17.41.7.21  
(03-31-2020)

**Abstract 11, IRC 444 Fiscal Year Election**

- (1) IRC 444, election to retain a fiscal year, is a deposit for estimated taxes due for Form 1065, U.S. Return of Partnership Income and Form 1120-S, U.S. Income Tax Return for an S Corporation.

3.17.41.7.22  
(03-31-2020)

**Oil Spill Liability TF, Abstracts 18 and 21**

- (1) OSLTF was effective 1-1-90, TXPD 9003 through 1994 and it was reactivated in 2006. Taxes are on petroleum, both domestic and imported oil.
- (2) Oil Spill, abstract 18, domestic.
- (3) Oil Spill, abstract 21, imported.

3.17.41.7.23  
(03-31-2020)

**Ozone-Depleting Chemicals, Abstracts 19, 20 and 98**

- (1) Ozone-Depleting Chemicals (ODC) is on the manufacturer, producer or importer. See Exhibit 1.
- (2) ODC abstracts are 19 and 98.
- (3) Floor Stock taxes are abstract 19 and 98. Abstract 20 is tax on any ODC held for sale or use by anyone other than the manufacturer, producer and importer thereof. Due each 1-1-YYYY, if tax rate has increased on ODC held in inventory at 1-1-YYYY.
- (4) Annual floor stock due if:
  - a. Tax rate has increased on ODC items held in inventory at 12-31-YYYY.
  - b. New ODC items are included as taxable.
- (5) ODC items are reported on Form 6627, Part IV.

3.17.41.7.24  
(03-31-2020)  
**Cruise Ship Passenger  
Tax, Abstract 29**

- (1) Cruise Ship Passenger Tax was effective 1–1–90, TXPD 9003. The tax is for passengers on a commercial ship that has stateroom accommodations for at least 17 passengers and if the trip is for at least one night.
- (2) Tax is also imposed on passengers on ships engaged in gambling beyond the three-mile limit. Tax applies only once, at the time the passenger embarks or disembarks in the U.S. Tax is due when trip is fully paid to operator or operator's agent.
- (3) Common errors are:
  - a. Abstract 29 input instead of abstract 31 for Other Excise Tax, obligations aren't in registered form. In most cases the filer's name indicates it should be abstract 29. This type of error is probably caused because abstract 29 is just above abstract 31 on some Form 720, Quarterly Federal Excise Tax Return, versions.
  - b. Abstract 27, Use of Air Travel Facilities, is input instead of abstract 29. This type of error is either ISRP input error or taxpayer mistake.
  - c. Abstract 2X input instead of abstract 29. In most cases the filer's name or NAIC Code will indicate which abstract it should be. If not, requisition return to confirm correct abstract number.
  - d. In most cases these should be first time Form 720, Quarterly Federal Excise Tax Return, filers. Therefore, if there are no TXPD prior, then this would indicate the tax is probably for abstract 29.

3.17.41.7.25  
(03-31-2020)  
**Indoor Tanning Services  
- Abstract 140**

- (1) The Affordable Care Act of 2010 established a new Internal Revenue Code section, 5000B that imposes a tax on indoor tanning services sold after June 30, 2010. The Act became law on March 23, 2010. This act created a new excise tax to be imposed on indoor tanning services.
- (2) The tax rate is 10% on the amount received for indoor tanning services.
- (3) The inception of this excise tax introduced a large volume of new and unfamiliar filers to the Form 720, Quarterly Federal Excise Tax Return. Some of the most common errors have been:
  - a. Abstract 31, Other Excise Taxes, instead of abstract 140.
  - b. Abstract 80, Unidentified, instead of abstract 140.
  - c. Abstract 106, Arrows-Shafts, which is right above abstract 140 on Form 720, Quarterly Federal Excise Tax Return.
- (4) Research the AQETL and history, the filer's name, and the NAIC code. If necessary, requisition the Form 720, Quarterly Federal Excise Tax Return, to confirm abstract 140.

3.17.41.7.26  
(03-31-2020)  
**Medical Device -  
Abstract 136**

- (1) The Health Care and Education Reconciliation Act of 2010 in conjunction with the Patient Protection and Affordable Care Act, Pub. L. No. 111-148, 124 Stat. 119, established a new Internal Revenue Code section 4191 that imposes a tax on certain medical devices. The new excise tax applies to sales of taxable medical devices after December 31, 2012.
- (2) The tax rate is 2.3% of the sale price of taxable medical device as defined in section 201(h) of the Federal Food, Drug, and Cosmetic Act (FFDCA), that is intended for humans.

- (3) In addition to the tax listed for abstract 136, the taxable medical device sales are also required to be listed on the Form 720, Quarterly Federal Excise Tax Return, and are captured during processing. Item Reference Number 812 is used to adjust this figure. The 812 is an adjustable information field.
- (4) A common error is tax processed under abstract 80, Unidentified.
- (5) Research the AQETL and history, the filer's name, and NAIC code, and if necessary requisition the Form 720, Quarterly Federal Excise Tax Return, to confirm abstract 136. When adjusting abstract 136, remember to adjust item reference number 812 appropriately.
- (6) The Protecting Americans from Tax Hikes Act of 2015 (PATH Act, P.L. 114-113) includes a two-year moratorium on the medical device excise tax imposed by IRC 4191. P.L. 115-120 extended the moratorium for an additional two years. Thus, the medical device excise tax does not apply to the sale of a taxable medical device by the manufacturer, producer or importer of the device during the period beginning on January 1, 2016 and ending on December 31, 2019.

3.17.41.7.27  
(03-31-2020)  
**Patient-Centered  
Outcomes Research  
(PCOR) - Abstract 133**

- (1) The Patient Protection and Affordable Care Act (ACA) established the Patient-Centered Outcomes Research Institute (PCORI). The ACA created IRC 9511 to establish a Patient-Centered Outcomes Research Trust Fund (PCORTF). The legislation also created IRCs 4375, 4376, and 4377 that impose fees on issuers of specified health insurance policies and plan sponsors of applicable self-insured health plans to help fund the Patient-Centered Outcomes Research Institute.
- (2) The fee is filed annually on Form 720, Quarterly Federal Excise Tax Return, and is processed in the second quarter. The fees for a plan year ending during a calendar year is due by July 31 of the following calendar year.
- (3) The fee is \$1 per life for plan years ending between October 1, 2012 and September 30, 2013. The fee is \$2 per life for plan years ending between October 1, 2013, and September 30, 2014. For subsequent years, the fee is the dollar amount for the previous year plus the percentage increase in the projected per capita amount of the National Health Expenditures released by the Department of Health and Human Services before the beginning of the fiscal year.
- (4) For 201306, the Form 720, Quarterly Federal Excise Tax Return, was filed for fees on plan years ending between October 1, 2012 and December 31, 2012. The fee was \$1 per life.
- (5) For 201406, the Form 720, Quarterly Federal Excise Tax Return, was filed for fees on plan years ending between January 1, 2013 and December 31, 2013. The fee was \$1 per life for plan year's ending January 1, 2013 through September 30, 2013 and \$2 per life for plan year's ending October 1, 2013 through December 31, 2013.
- (6) The PCORI tax has two subsections that are captured, the Specified Health Insurance Policies (SHIP) and Applicable Self-Insured Health Plans (ASIHP). The SHIP and ASIHP have an amount and the number of lives that are captured and must be considered for each adjustment. The Data Reference Numbers are 906 for SHIP lives and 907 for ASIHP lives. The Item Reference Numbers are 813 for SHIP amount and 814 for ASIHP amount.



- (7) The inception of this excise tax introduced a large volume of new and unfamiliar filers to the Form 720, Quarterly Federal Excise Tax Return. Coupled with the unique and complex nature of the PCORI tax, this generated confusion on the filing requirements and postings.
  - (8) A common error is the PCORI tax posting to the incorrect tax period.
- 3.17.41.7.28  
(07-13-2022)  
**Chemical Superfund - Abstracts 17 and 54**
- (1) P.L. No. 117-58, Infrastructure Investment and Jobs Act, Title II, Section 80201, reestablished the collection of excise taxes related to taxable substances.
  - (2) Abstract 17 is used for imported chemical substances.
  - (3) Abstract 54 is used for chemicals (other than ODCs).
  - (4) These taxes are effective July 1, 2022 and terminate December 31, 2031.
- 3.17.41.7.29  
(03-31-2020)  
**North American Industry Classification System Codes**
- (1) The North American Industry Classification System (NAICS) may be used to indicate if a taxpayer has correctly identified by abstract number the excise taxes reported for each TXPD. The NAICS Code is a six-digit number.
  - (2) The code comes from the taxpayer's Form 1120, U.S. Corporation Income Tax Return, or Form 1065, U.S. Return of Partnership Income. Note that there may be multiple excise taxes reported. (See the Instructions for Form 1120, U.S. Corporation Income Tax Return, for a list of the codes.)
- 3.17.41.7.30  
(03-31-2020)  
**Million-Dollar BMF Report Records Review**
- (1) This listing is available using Control-D.
  - (2) This is both a weekly and monthly report and includes the cycles (YYYYCC) for that week or month. Note that the cycle cutoff may not always match the AQETL.
  - (3) The following steps should be taken when each report is received:
    - a. Review the Form 720, Quarterly Federal Excise Tax Return, returns or adjustments or reversals/corrections (MFT 03). Look under column titled "IRS NO." for 2/3-digit abstract number. Confirm that the tax period is correct and that the abstract number and amount appear correct/reasonable. If not, perform appropriate research.
    - b. Record any errors or necessary adjustments on your current quarter adjustment list. Also note them on the F-720 taxpayer account file on AQETL.
  - (4) The listing is generated to include all MFT 03 abstract postings for \$5,000 or more.
  - (5) IRC 59A Environmental Taxes reported for MFTs 02 (Form 1120, U.S. Corporation Income Tax Return), 33 (Form 990-C, Farmer's Cooperative Association Income Tax Return) and 34 (Form 990-T, Exempt Organization Business Income Tax Return) are listed at the end of the report.
- 3.17.41.7.31  
(03-31-2020)  
**Research Tools**
- (1) Use IDRS to complete the following:
    - a. Determine if TXPD module is on IDRS.
    - b. Confirm TC 290 posting for abstract corrections.

- c. Obtain the IDRS Reject Sequence Number if the Form 720, Quarterly Federal Excise Tax Return, for a certain TXPD is shown as rejected on IDRS. This number will help locate the return in the Error Correction Section. When the return is located, copy it and obtain the amounts by abstract number that are reported on the return. Also, confirm the re-input cycle of the perfected return. This is important if the return was not re-input prior to the end of the current processing quarter being reported for certification.
- (2) Use the BMF Reject Register to:
  - a. Obtain total the Form 720, Quarterly Federal Excise Tax Return, amount.
  - b. Confirm re-input cycle (YYCC).
- (3) SCCF (Service Center Control File) ANMF Data - confirm data reported correctly on ANMF Revenue Receipts Reports.
- (4) On-line Service Center Control File (SCCF) Transcripts
  - a. Access any DLN on the SCCF using IDRS Command Code SCFTR to determine the status of any return transaction.
  - b. The SCCF is updated daily. If DLN is open on the SCCF, a complete transcript is displayed.
- (5) Return location or processing in the SPC
  - a. Check adjustments, rejects or unpostables.
  - b. Check taxpayer relations/correspondence.
  - c. Check technical Form 720, Quarterly Federal Excise Tax Return, examiner of large returns.
  - d. Check field audit excise group.
- (6) Number of Forms 720, Quarterly Federal Excise Tax Return, posted each quarter
  - a. CFO headquarters receives a quarterly report, using Control-D, that counts the number of Form 720, Quarterly Federal Excise Tax Return, (TC 150) posts during the last processing quarter. It also counts the number of posts (TC 150, 290 and 300) for each IRS number posted during the quarter.
  - b. The report count totals are for U.S. totals. The counts indicate exactly what was posted during the last quarter. The counts help confirm validity of postings, number of new filers for newly established excise taxes, decrease for expired excise taxes, and changes in volume trends due to tax law changes, economic conditions, etc.
  - c. The SPC receives a quarterly report listing the number of IRS number posts at ECC. See Form 720, Quarterly Federal Excise Tax Return, IRS Numbers Report Review , in IRM 3.17.41.7.39.
- (7) IRS Tax News and other news items that affect reporting
  - a. Taxpayer goes out of business, merger or bankruptcy.
  - b. Taxpayer affected by prolonged strike or disaster.
  - c. New tax, or tax law change or repeal.



3.17.41.7.32  
(03-31-2020)  
**Confirmation of  
Adjustments Reported**

- (1) A Form 720, Quarterly Federal Excise Tax Return, confirmation request may be in an email or in the form of questions on specific accounts on the AQETL. This request states the Form 720, Quarterly Federal Excise Tax Return, TXPDs that may have posting errors, have not posted timely, or have questionable posts.
- (2) The reports analyst must review this request to ensure that no posts requiring correction or confirmation are overlooked.
- (3) The purpose of this request is to:
  - a. Confirm the CFO headquarters review of the Form 720, Quarterly Federal Excise Tax Return, posts reported on the AQETL.
  - b. Request correction of obvious abstract post errors.
  - c. Obtain detail abstract data from returns not input or perfected.
  - d. Obtain the deposits of returns not found.
  - e. Ensure that the SPC RAs are advised promptly of observations made by the CFO headquarters program analyst.
- (4) The report analyst must review any request and take proper action such as:
  - a. Correct the abstract posting known to be in error.
  - b. Secure the return to confirm if the post is correct as posted or if in error, to correct the abstract posting.
  - c. Contact the taxpayer to confirm exactly what excise tax is being reported.
  - d. Determine the cause of erroneous posts caused by improper input.
- (5) The reports analyst must:
  - a. Record the results of actions taken for each TXPD listed.
  - b. Relate changes made via responses on the AQETL or by email or phone call to CFO headquarters.
- (6) Retain a history sheet for your records to:
  - a. Follow up on posting of transactions in the next reporting period.
  - b. Confirm if an account or TXPD has been previously corrected or confirmed.

3.17.41.7.33  
(03-31-2020)  
**Trust Fund Excise Taxes  
Related Computer  
Reports**

- (1) The reports listed in this section are used to certify amounts for the trust funds. The reports are for: Revenue Receipts (Collections), Net Tax Liabilities (returns and adjustments processed), Credits and Refunds (applicable to the Highway Trust Fund and the Airport and Airway Trust Fund related credits), and monitoring. The monitoring reports are Form 720, Quarterly Federal Excise Tax Return, transactions and tax module extractions.
- (2) Revenue receipts for excise taxes are reported by abstract number and amount monthly on the following reports:
  - a. Report of Excise Tax Collections
  - b. U.S. Internal Revenue Receipt (NMF SCF-13-41) and ANMF extract
  - c. Summary Excise Tax Liabilities Treas-92 (BMF)
  - d. Report of US Internal Revenue Receipts - Form 2290 Collections (Highway Use Tax No. 138)
- (3) Gas/oil and other credits claimed on Form 4136, Credit for Federal Tax Paid on Fuels, attached to income tax returns for Form 1040, U.S. Individual

Income Tax Return; Form 1120, U.S. Corporation Income Tax Return; Form 1041, U.S. Income Tax Return for Estates and Trusts; 990-C, Farmer's Cooperative Association Income Tax Return; and Form 990-T, Exempt Organization Business Income Tax Return, claims for refund are reported from each SPC quarterly on P-R-F GAS-01-04.

- a. Gasoline, Diesel and Special Fuels and Other Credits Claimed (T-90) for IMF and BMF.
  - b. Includes Form 720, Quarterly Federal Excise Tax Return, and adjustments.
- (4) Refunds for all tax classes including the trust fund excise taxes are reported for each service center by manually combining the refund data generated from ECC, IDRS and manual refunds on the NTRR.
- (5) Analysis and monitoring reports are generated from ECC with selected data by EIN, abstract, tax period, MFT and amount on the Million-Dollar BMF Reports Records Listing (weekly and monthly), P/R/F 180-46-11 and 180-48-11.

3.17.41.7.34  
(07-13-2022)  
**AQETL Security**

- (1) The AQETL has been configured with new security requirements. These include password complexity requirements, as well as user login restrictions.
- (2) When a new user is hired, a Business Entitlements Access Request System (BEARS) request must be prepared to request permission to use the system.
- a. The BEARS request must be approved by CFO headquarters before the user is allowed to use the system.
  - b. When the BEARS request is approved, CFO headquarters assigns a range of EINs for the analyst to review.
  - c. When an analyst is leaving for an extended length of time, the supervisor must notify CFO headquarters, which will delete the EIN range and reassign them to another analyst.
  - d. The AQETL system will automatically lock the user's account if they do not login for 45 days. At that time, CFO headquarters analysts will verify with the reports analyst's manager that the person is still assigned AQETL duties. If they are not, or if they have left the IRS, they will be deleted.
  - e. The manager will prepare a BEARS request for any user leaving the IRS or being reassigned to a different area to delete the user from the system. In some cases, a BEARS request is automatically generated.

3.17.41.7.35  
(03-31-2020)  
**AQETL Review  
Guidelines for Cincinnati  
Reports Analysts**

- (1) The AQETL lists all Form 720, Quarterly Federal Excise Tax Return, abstract number postings by transaction code within TXPDs for each taxpayer account. The AQETL is programmed to allow review by abstract number or by Taxpayer Identification Number (TIN). The system lists the taxpayer data on the screen in TXPD sequence, transaction code, cycle posted and dollar amount under heading for each abstract present.
- (2) Errors are program generated when:
- a. A new abstract is present for the first time or was not present in the preceding TXPD. This may indicate an error, or it could be a floor stock tax due periodically.
  - b. A first-time filer. Match taxpayer name and/or NAICS code with tax reported.

- c. A material dollar amount changes for an abstract, meaning a large increase or decrease from the prior TXPD. The change percentage is currently set at 50% to ensure that CFO headquarters is able to review every account with a significant change. This could indicate a dollar amount coded to a wrong abstract, an input error or a trend change.
- d. An abstract 80 is unidentified for zero amounts. In this case, ignore the error.

3.17.41.7.36  
(07-13-2022)

**Abstract Number  
Monitoring Groups**

- (1) Accounts reporting material dollar amounts for any of the trust funds should be monitored for the Abstract Number Groups shown below for the applicable trust fund:

- a. AATF - 26, 27 and 28 Airlines
- b. AATF - 13, 14, 69 Non/aviation fuel
- c. BLDTF - 36, 37, 38 and 39 Coal mining operations
- d. HTF - 33 Truck Manufacturing
- e. HTF - 60, 62, 79, 117 and 35. Diesel, and Gasoline Compressed Natural Gas
- f. HTF - 79, 104, 108, 109, 112, 113, 117, 118 and 120-124
- g. IWTF - 64, inland waterways fuel use and 125, inland waterways kerosene
- h. No. 40 - Motor Vehicle Manufacturing
- i. No. 51 - Alcohol sold as, but not used as, fuel
- j. SFRBTF - boating safety numbers 41, 42, 110, and sports fishing equipment, 114
- k. Earmarked Funds Nos. 44 and 106 Recreational items
- l. LUSTTF - Gas and Diesel Fuels; 105, 107, 111, 119 LUST on new exempt fuels 2006.
- m. OSLTF- 18, 21 Began 199003 Petroleum, reinstated 2006.
- n. VICTF- No. 97 Began 198803 Vaccines.
- o. ODCT- 19, 20, 98 Began 199003 Chemicals.
- p. PCORTF - 133
- q. Chemical Superfund - 17 and 54 (effective July 1, 2022).

- (2) Non-trust fund taxes that require routine monitoring include:

- a. No. 22 Telephone Services
- b. No. 30 Foreign Insurers
- c. No. 40 Gas Guzzler/Fuel Economy Form 6197
- d. No. 29 Cruise Ship Passenger Tax

3.17.41.7.37  
(03-31-2020)

**Reports Analysts Cases**

- (1) When you have the original return, prepare the correction using Blocking Series 00, attach the correction information to the original return and return the original return to files.

- (2) Examples of source documents:

- a. TXMOD
- b. Phone log
- c. Prior quarter history
- d. Correspondence

- (3) For corrections, use Blocking Series 15. Input an explanation in the remarks section of the reason for the adjustment. Send any documents to files.

- (4) **When no correction is necessary:** Keep these files for the current and prior FY until GAO has completed that FY audit. After the above period you can shred. **Do not hold onto original returns, they must be sent back to files.**
- (5) If a folder is already set up it will be kept at Cincinnati Campus Centralized Excise Operations.

3.17.41.7.38  
(03-31-2020)

**Monitoring Reports  
Records Retention and  
Disposition**

- (1) The weekly and monthly Million-Dollar BMF Reports Records listing are reviewed on Control-D.
- (2) Disposal guidelines for manually prepared individual Form 720, Quarterly Federal Excise Tax Return, taxpayer monitoring records are as follows:
  - a. Dispose of records one year or older at 12-31-YYYY.
  - b. Otherwise retain records for as long as the reports analyst deems it proper using Records Distribution Guidelines.

3.17.41.7.39  
(03-31-2020)

**Form 720, Quarterly  
Federal Excise Tax  
Return, Credit Reference  
Numbers Review**

- (1) Credits for nontaxable use of various products may be taken on the Form 720, Quarterly Federal Excise Tax Return, Schedule C as CRN.
- (2) Negative TC 150 posts will appear on the following reports:
  - a. Million-Dollar BMF Reports Records for Form 720, Quarterly Federal Excise Tax Return, MFT 03 abstracts.
  - b. Automated Quarterly Excise Tax Listing for Form 720, Quarterly Federal Excise Tax Return, accounts.
  - c. IDRS or ECC Transcripts for Form 720, Quarterly Federal Excise Tax Return, accounts.
- (3) The taxpayer claims a credit by:
  - a. Filing a Form 8849, Claim for Refund of Excise Taxes. The purpose is to claim a refund due to an overstatement or erroneous reporting of a tax on a prior quarterly Form 720, Quarterly Federal Excise Tax Return, filed. This Form 8849, Claim for Refund of Excise Taxes, is processed as a TC 29X.
  - b. Filing an amended Form 720, Quarterly Federal Excise Tax Return, that reduces the amount of a specific tax previously reported. This amended return is processed as a TC 29X.
  - c. Claiming a credit on the Line 4 section, entitled "Claims" of the Form 720, Quarterly Federal Excise Tax Return. The details for the claims taken are on Schedule C and are transcribed and are listed on the AQETL.
  - d. Filing a Form 4136, Credit for Federal Tax Paid on Fuels, with an individual or corporate tax return.
- (4) Some of the reasons for the over-reporting of taxes for prior quarters are:
  - a. New legislation that changes prior tax rates and effective dates of the original tax laws. The effect of the change sometimes is retroactive to a specific date, or to the effective date of the original public law being amended by typical tax law changes.
  - b. Repeal of a tax.
  - c. Reduction in the rate of the tax on all items subject to that tax rate.
  - d. Reduction in some of the articles subject to that tax rate.
  - e. Exemption for some of the articles subject to the tax.
  - f. Exemption of certain industry uses or purposes from the tax.

- g. Tax imposed is shifted from one type of taxpayer to another.
- h. Temporary reduction in the rate of the tax, usually for one year.
- i. The tax law expires, or it is not reinstated as expected.
- j. Taxpayer's customer confirms tax exempt status and is therefore entitled to a refund of taxes previously paid. For example, schools and local governments are entitled to the refund.
- k. Tax treaty with another country that allows credits or refunds of taxes already paid for prior periods. For example, the United Kingdom Tax Treaty allows abstract 30 credits or refunds that are retroactive to 1–1–75.

(5) Some of the reasons attributable to the taxpayer are:

- a. Decreasing tax rates not followed by the taxpayer but discovered later.
- b. Using an outdated Form 720, Quarterly Federal Excise Tax Return. Therefore, taxes that may have expired, been repealed, or were reduced are over reported.
- c. Taxpayer's misunderstanding or misinterpretation of IRS regulations.
- d. Erroneous reporting in a prior FY with the posting reclassification or abatement of the tax posting in a subsequent FY.

(6) Some of the reasons attributable to the IRS are:

- a. Invalid abstract entered for corrections or adjustments via TC 29X or 30X.
- b. Erroneous correction or adjustment made that is the opposite sign of what was intended.
- c. Incorrect abstract number or amount input to correct or adjust the tax period.

3.17.41.7.40  
(07-13-2022)

**Form 720, Quarterly  
Federal Excise Tax  
Return IRS Numbers  
Count Review**

- (1) The Form 720, Quarterly Federal Excise Tax Return, IRS Numbers, report is printed or loaded on Control-D. The purpose of this report is to provide the SPC RA with a count of the related trust funds and other excise taxes reported each quarter on the Form 720, Quarterly Federal Excise Tax Return.
  - a. The count report is generated monthly. There are three cumulative monthly reports for each quarter. The reports are extracted one month later to capture late return counts. For example, the December quarter will be run on YYYY04, March YYYY17/18 and so on. Review and monitor the reports monthly. Do a cursory review of the first monthly report, as this represents only one-third of a quarter. Do a closer review of the second monthly, as this represents two-thirds of a quarter. Perform a thorough review of the third monthly report. Post to the monitoring work sheets. Save the third monthly, which is the full quarter copy. Prior reports may then be destroyed.
  - b. Each quarter, these counts will provide a measuring tool to indicate the reasonableness of the data being reported and posted at the master file.
  - c. These counts will also indicate trends and reporting patterns for all Forms 720, Quarterly Federal Excise Tax Return, excise taxes.
  - d. These counts should disclose both taxpayer filing and pipeline processing problems, such as timeliness and erroneous postings.
- (2) The report is generated from the BMF Form 720, Quarterly Federal Excise Tax Return, master file at ECC. It includes abstract postings from Form 720, Quarterly Federal Excise Tax Return, transaction codes (TC) 150, 290, 300 and 370. It does not count abstract postings from TC 291, other 29X or 301, or

other 30X TCs. There is one count made for each abstract present with a positive value. Abstracts present with a negative (reversal) or zero value are not counted. The report consists of counts for both valid and invalid abstract numbers as follows:

- a. The report lists in numerical order the valid abstracts followed with a brief description of the excise tax. The valid abstracts are those currently assigned to a specific tax and currently programmed.
  - b. The report lists the valid and invalid or unprogrammed abstracts.
- (3) The report is non-cumulative and counts only those TCs posting during the processing quarter. There is no program timeliness check for the Form 720, Quarterly Federal Excise Tax Return, TXPD currently due. The counts for the abstract numbers represent abstract postings of each of the excise taxes from:
  - a. Quarterly Forms 720, Quarterly Federal Excise Tax Return, (TC 150) due during the current processing quarter.
  - b. Unpostable prior quarter Forms 720, Quarterly Federal Excise Tax Return, (TC 150) perfected this processing quarter.
  - c. Delinquent filed prior quarter Forms 720, Quarterly Federal Excise Tax Return, (TC 150) due during the preceding processing quarter.
  - d. Early filed Forms 720, Quarterly Federal Excise Tax Return, (TC 150) not yet due for the next tax liability and processing quarter.
  - e. Adjustment TCs 290 and 300 input and posted during this processing quarter.
  - f. Unpostable TCs 290 and 300 input in prior quarters but perfected during this processing quarter.
  - g. TCs 370, Account Transfer-in beginning 4–1–90.
- (4) The report count extractions are based on the TC posting cycle YYYYCC. The cycles included in each report are printed in the header of the report. The report's inclusive cycles may not always match with the SC quarterly posting cycles.
- (5) The SPC RA should maintain a postings spreadsheet and update it quarterly. This postings spreadsheet should be set up as follows:
  - a. Descriptive headers across the top. The first column should list the IRS numbers in numerical sequence. There are currently over 40 valid IRS numbers reported on the report.
  - b. The second column's contents are optional. It could contain a brief description of the tax if desired. However, it is not necessary since the description is on the quarterly computer report.
  - c. The subsequent columns should be used to record the counts for each processing quarter. The header or title should contain both the liability tax period YYYYMM and the MM–DD–YYYY of the processing quarter just ended.
- (6) Compare the counts for each quarter with the counts for the prior quarter for consistency and reasonableness. Also compare each quarter with the same quarter one year ago to make seasonal comparisons. Look for possible trends or patterns in the counts being reported and posted.
- (7) Possible explanations for variations or changes in the counts reported are:



- a. Erroneous abstracting by the taxpayer or incorrect abstracting by the IRS in the current quarter, with the corrections input and posting in a subsequent quarter.
  - b. Repeal or expiration of an excise tax.
  - c. Implementation of a new excise tax.
  - d. Tax law change that reduced or increased the types of taxpayers liable for a specific tax.
  - e. ADP dead cycles at the end of year processing.
  - f. ECC report cycles do not match the SC's cutoff cycles.
  - g. Seasonal patterns. For example, sporting equipment for Earmarked Funds, abstracts 41, 42, 44 and 102.
- (8) Reconcile or logically associate the count for each abstract with the dollar amount reported on the TREAS-92 report for each quarter. Verify when there are counts present for an abstract and dollars. The reverse is also true. The only exception will be the complete reversal of dollars from a prior quarter. However, the original abstract posts will not be reversed on the report. Allow for late posting returns, returns that cannot be posted, and any correction or adjustment TCs input.
- (9) Document abstract quarterly count trends. Monitor the counts closely to determine the causes of the increase or decrease for each quarter. Monitor those abstracts that tend to have seasonal patterns. Most of the abstracts dedicated to specific trust funds may follow the same trend or seasonal pattern. Trend changes may be the result of:
- a. Changes in tax laws affecting different types of taxpayers.
  - b. New taxpayers in a growing economy.
  - c. Decreasing taxpayers in a recessionary economy.
  - d. Deregulation of an industry such as the airlines.
  - e. Business mergers or acquisitions.
  - f. Taxpayer going out of that type of business.
- (10) Monitor very closely the first few quarters for reporting a new excise tax, including:
- a. New types of taxpayers who did not file Forms 720.
  - b. Confusion as to which taxpayer is liable for the tax.
- (11) Invalid IRS number posts should be posted to a separate recap sheet. Maintain it in a format similar to the invalid post spreadsheets. That is, record the two-digit invalid abstract number in the left column and the counts in the next columns headed up for each processing quarter ended MM-DD-YYYY.
- (12) Consult CFO headquarters for additional information.
- (13) Save these quarterly reports and the manually posted spreadsheets for future reference.
- (14) Make footnotes on the computer reports or spreadsheets to explain discrepancies or variances in the counts.
- a. Make separate footnotes for each IRS Number for each processing quarter.
  - b. Record the MM-DD-YYYY of the notation. This date is helpful in the event future information is obtained that reverses or reconfirms the original findings.

- (15) Flag any report and the posting spreadsheet for follow-up confirmation of potential changes expected on the next quarter's report. For example:
  - a. If the current quarter's count for certain IRS numbers is below normal without an obvious explanation, then expect the next quarter's count to be unusually high for those same abstracts.
  - b. If the current quarter's count is very low and the next quarter's count is very high, then add the counts together for the two quarters to obtain an average. Record on the report the average counts for both quarters and write "Averaged" beside the revised count.

3.17.41.7.41  
(03-31-2020)  
**IDRS Command Codes  
Required for Reports  
Analyst Use**

- (1) The reports analyst must be authorized to use IDRS to properly monitor, research, order returns, confirm transaction (TC) postings for TC 150, 29X, and 30X, and to make certain abstract corrections related to the Form 720, Quarterly Federal Excise Tax Return, TXPDs.
- (2) The reports analyst must have access to an IDRS terminal.
- (3) The reports analyst must be aware of the IRS security policies and procedures, including UNAX and Rules of Behavior.
- (4) The reports analyst or someone designated in the accounting function must be authorized to use at least the following IDRS command codes:
  - a. ACTON, SUMRY, and TXMOD to research and confirm postings.
  - b. ESTAB to requisition returns.
  - c. MFTRA, MFTRD, and ACTRA to research and get print outs.
  - d. UPCAS to obtain Form 720, Quarterly Federal Excise Tax Return, EINs to locate Forms 720, Quarterly Federal Excise Tax Return, that are in the Unpostables Unit at the end of each quarter.
  - e. ADJ54 and REQ54 to make abstract posting corrections on the Form 720, Quarterly Federal Excise Tax Return, TXPDs.
  - f. SCFTR to research the SCCF to determine the status of the Form 720, Quarterly Federal Excise Tax Return, transactions.
  - g. ENMOD to research name and filing requirements.
  - h. BMFOL (R) and (T) to research BMF accounts.
  - i. MFREQ to bring account down from BMFOL when there is no TXMOD current.
  - j. RECON to show posted data when BMFOL is used.
  - k. Electronic Return Database Command Codes when F720 Returns are filed electronically.
- (5) There may be other useful command codes but those listed above should be authorized in the reports analysts IDRS profile.
- (6) Use IDRS to:
  - a. Respond promptly to telephone or written requests for information from CFO headquarters.
  - b. Requisition Form 720, Quarterly Federal Excise Tax Returns or other related documents.
  - c. Confirm status of accounts that have not posted timely.
  - d. Obtain the total deposits for TXPDs due that have not posted timely.
  - e. Confirm posting cycle statuses, such as pending. This information is needed when a TC is input in the final cycle(s) of each processing quarter and at each fiscal year end.



- f. Confirm taxpayer's filing requirements for Form 720, Quarterly Federal Excise Tax Return.
- g. Confirm when a new Form 720, Quarterly Federal Excise Tax Return, filer was first liable or was first reporting Form 720, Quarterly Federal Excise Tax Return, excise taxes.
- h. Confirm duplicate accounts for the same taxpayer.
- i. Confirm taxpayer name change.
- j. Confirm if a taxpayer changed from one EIN and entity to another if cross referenced EINs are present.
- k. Confirm final Form 720, Quarterly Federal Excise Tax Return, filing requirement status.

(7) IDRS will also be used to make or confirm adjustments to:

- a. Input correction transactions TC 290 to reclassify IRS Number (abstract) postings that were determined to be input in error.
- b. Confirm if an account has already been corrected by another party before inputting a correcting transaction.
- c. Confirm if a reclassification transaction to change abstract number 80 (Unidentified posting) to the proper abstract number has already been made by the adjustments or taxpayer service branches.
- d. Reverse erroneous or duplicate adjustment transactions.

3.17.41.7.42  
(07-13-2022)

**Trust Funds Required to be Certified to Treasury**

- (1) The IRS is required, either by public law, memoranda of understanding or direct requests from Treasury, to certify the taxes reported for the trust funds listed below. There are two general classifications and methods of preparing certifications for Treasury.
  - a. Collections by formal letter.
  - b. Refunds and credits claimed by formal letter.
- (2) Collections are reported in formal certification letters each quarter for the following trust funds:
  - a. Airport and Airway Trust Fund (AATF)
  - b. Sport Fishing Boat Restoration Fund (SFBRTF)
  - c. Black Lung Disability Trust Fund (BLDF)
  - d. Highway Trust Fund (HTF - Highway) for Form 720, Quarterly Federal Excise Tax Return, and Form 2290 net collection
  - e. Highway Trust Fund - Mass Transit Account (HTF - Mass)
  - f. Inland Waterways Trust Fund (IWTF)
  - g. Leaking Underground Storage Tank TF (LUST TF)
  - h. Vaccine Injury Compensation Trust Fund (VICTF)
  - i. Oil Spill Liability Trust Fund (OSLTF)
  - j. Patient-Centered Outcomes Research (PCORTF)
  - k. Chemical Superfund
- (3) Refunds and credits are certified by formal certification letter each quarter for AATF only.
- (4) Net tax liabilities are reported by Treasury General Account Transfers quarterly for the Earmarked Funds, also known as Recreational Excise Taxes.
- (5) The ECC and SPC source reports and tax forms for reporting collections and net tax liabilities are:

- a. Report of Excise Tax Collections
  - b. BMF US Internal Revenue Receipts (Form 2290)
  - c. AQETL (Form 720, Quarterly Federal Excise Tax Return) for verifying IRS numbers
  - d. SCF-13-41 Automated Non-Master File Revenue Receipts, (ANMF) (Form 720, Quarterly Federal Excise Tax Return and Form 2290)
- (6) The SPC source reports and the claim forms for claiming the refunds and credits are:
- a. T-90
  - b. NTRR
- (7) The figures for the trust fund certification detail amounts for collections are published in the:
- a. Quarterly Excise Tax News Releases in the SOI Bulletin, Publication 1136
  - b. IRS Data Book, Internal Revenue Collections By Sources

3.17.41.7.43  
(03-31-2020)  
**Form 720, Quarterly  
Federal Excise Tax  
Return Account  
Components**

- (1) The purpose of this section is to describe the structure of the Form 720, Quarterly Federal Excise Tax Return, Business Master File (BMF) account. An account is composed of one or more tax modules. Each tax module represents a tax liability quarter period. A quarterly tax period (TXPD) return is posted as a tax module on the BMF as Master File Tax code (MFT) 03 for Form 720, Quarterly Federal Excise Tax Return. Each TXPD tax module is composed of one original return, a TC 150, or a TC 370, Account Transfer-in. In addition, a TXPD may have ADP adjustments, a TC 29X, or a TC30X, audit adjustments.
- (2) Form 720, Quarterly Federal Excise Tax Return, account transactions:
- a. An account is established by a taxpayer who has a TIN/EIN and files a Form 720, Quarterly Federal Excise Tax Return, for the first time.
  - b. Each quarterly TXPD is posted as a tax module on the taxpayer's account. Each TXPD is coded as YYYYMM. "YYYY" are the year digits, 2019 for 2019 returns, and "MM" is the ending month for the quarter due, 03 for March, 06 for June, 09 for September, and 12 for December. Original returns are posted as Transaction Code (TC) 150.
  - c. Account transfer-ins are posted as TC 370 with Doc Code 51. TC 370 may also establish a tax module if one is not already established by a TC 150.
  - d. Adjustment transactions, TC 29X and 30X cannot post unless there has been a tax module for that applicable TXPD established by a TC 150 or 370 for that TXPD being adjusted.
  - e. Only one original return (TC 150) may post to a TXPD tax module. The second or duplicate return TC 150 will go unposted and is returned to the SC to be nullified. If it is determined to be a valid item, it is re-input as an adjustment TC 290.
- (3) Form 720, Quarterly Federal Excise Tax Return, account:
- a. Only one account per taxpayer TIN/EIN.
  - b. Taxpayer may have two accounts, each with different EINs. The account name may also be different.
  - c. Contains the taxpayer's entity information and location code.

- (4) Form 720, Quarterly Federal Excise Tax Return, tax module:
  - a. Tax Module represents one liability tax period (TXPD) identified as YYYYMM for year and ending month of tax liability quarter due.
  - b. Must be one or more TXPDs to establish an account.
  - c. Only one TXPD per liability quarter.
  - d. Maximum of four TXPDs per calendar year.
- (5) Form 720, Quarterly Federal Excise Tax Return, valid transaction codes (TC):
  - a. TC 150, Original return
  - b. TC 370, Account transfer-in
  - c. TC 29X, Adjustment
  - d. TC 30X, Audit adjustment
- (6) Form 720, Quarterly Federal Excise Tax Return, original returns, TC 150:
  - a. Required to establish an account or tax module.
  - b. Only one TC 150 allowed per tax module.
- (7) Deposits, TC 610, 650 and 670 (subsequent payment).

3.17.41.7.44  
(03-31-2020)

**Form 720, Quarterly  
Federal Excise Tax  
Return, Filing, Liability,  
and Processing Quarters**

- (1) Form 720, Quarterly Federal Excise Tax Return, filing and processing period:
  - a. Taxpayers are required to file Form 720, Quarterly Federal Excise Tax Return, returns quarterly.
  - b. The quarterly return is due by the end of the first month following the end of the tax liability quarter.
  - c. Some taxpayers make biweekly Federal Tax Deposits (FTD) during the tax liability quarter, unless exempted from FTDs based on the tax law.
  - d. Some taxpayers are required to make deposits via the Electronic Federal Tax Payment System (EFTPS).
- (2) Form 720, Quarterly Federal Excise Tax Return, liability tax period (TXPD):
  - a. Each Form 720, Quarterly Federal Excise Tax Return, represents the taxpayer's tax liability for the three months making up the quarter for which the return is due, which is known as the liability tax period. For example, the tax liability for January 1 through March 31, 20YY, is posted as TXPD 20YY03. The return would be filed and processed in the processing quarter ended June 30, 20YY.
  - b. The four quarterly TXPDs due for 20YY would be: March 20YY03, June 20YY06, September 20YY09, and December 20YY12.
  - c. The March 20YY03 return would be filed and processed during the June processing quarter ended June 30, 20YY, and so on for the other TXPDs.
  - d. The processing quarter is normally the quarter immediately following each liability TXPD due.
- (3) Form 720, Quarterly Federal Excise Tax Return, timely filing due dates:
  - a. The Form 720, Quarterly Federal Excise Tax Return is due the last day of the month after the end of the TXPD quarter. TXPD 20YY03 due for quarter ended March 31 would be due April 30.
- (4) Form 720, Quarterly Federal Excise Tax Return, return filing and adjustment/claim filing instructions:

- a. Instructions are on Form 720, Quarterly Federal Excise Tax Return.
- b. Detailed instructions are in Publication 510, Excise Taxes.
- c. Amended returns, Form 720, Quarterly Federal Excise Tax Return, may be filed to correct prior returns filed. Amended returns are processed as TC 290 or TC 291.
- d. Form 8849, Claim for Refund of Excise Taxes, are filed if an over payment is made and no taxes are owed for succeeding quarters. Claims are input as TC 291.

(5) Processing quarter:

- a. Represents the quarter or quarters in which the return or adjustment transaction is filed, perfected and posted at the Master File.
- b. Normally it is the quarter during which the return is due.

Tax Period	Ending	Due in Quarter
YYYY03	3-31-YYYY	6-30-YYYY
YYYY06	6-30-YYYY	9-30-YYYY
YYYY09	9-30-YYYY	12-31-YYYY
YYYY12	12-31-YYYY	3-31-YYYY

(6) Federal Tax Deposit (FTD) or Electronic Federal Tax Payment System (EFTPS) requirements:

- a. Semi-monthly periods consist of two intervals within a month. The first semi-monthly period is the **first 15 days** of a month. The second semi-monthly period is the **16th day through the last day** of a month.
- b. Some excise taxes are exempt. For example, filers of Inland Waterways Use Tax, IRS No. 64, are exempt. Tax for No. 64 is normally paid when the return is filed.

(7) TXPDs in each Fiscal Year Ending (FYE) 9-30-YYYY reports:

- a. IRS's fiscal year begins on October 1 and ends the following September 30. The TXPDs filed and processed during FYE 9-30-2019 are TXPDs 201809, 201812, 201903, and 201906.
- b. The TREAS-92 Summary of Excise Tax Liabilities is a fiscal year cumulative report. It includes postings for the above TXPDs plus prior TXPDs.
- c. The AQETL contains individual posts and includes totals for each tax period by abstract.
- d. The Million-Dollar BMF Records report is a non-cumulative and generated each week and month, including posts for that week and month only.

3.17.41.7.45  
(07-13-2022)

**Form 720, Quarterly  
Federal Excise Tax  
Return, Account Posting  
Concepts**

- (1) This section lists the general posting rules applicable to Form 720, Quarterly Federal Excise Tax Return, accounts. The information presented is to be used as background information to have a better insight and understanding for reviewing Form 720, Quarterly Federal Excise Tax Return, transaction posts on the AQETL. This information will aid in the recognition of posting errors or questionable items that should be confirmed and then corrected if necessary. Information presented includes in part:

- a. General rules and requirements for posting various transactions.
  - b. Special examples to aid in understanding the different types of taxpayer accounts and the excise taxes reported.
- (2) Delinquent return posts:
- a. Post on the account when filed and processed.
  - b. Post the delinquent TXPD in the proper TXPD sequence.
  - c. The posting cycle (YYYYCC) and the DLN Julian date (JJJ) indicate that the return was not received and or processed timely.
- (3) Duplicate returns, TC 150:
- a. Duplicate returns post to the taxpayer's account with an "A" freeze and Notice 36 pulls the duplicate return to be worked in the Ogden SPC.
  - b. Duplicate TC 150 transaction will go unpostable and be returned to the SC to be perfected or nullified.
  - c. Duplicate return posts occur if taxpayer filed two separate returns inadvertently.
- (4) Duplicate transactions codes, TC 29X, 30X, and 370:
- a. These duplicate transactions post to the tax module TXPD if there is a TC 150 present.
  - b. These TCs may generate a refund or balance due condition.
- (5) Return perfection:
- a. Invalid transactions are sent to Error Resolution for perfection.
  - b. If the transaction is invalid, it will be rejected.
  - c. Transactions may un-post at the Masterfile and has to be corrected or re-input.
- (6) Erroneous return posts:
- a. Original TC 150 posts cannot be deleted from the account.
  - b. Erroneous TC 150 amounts and abstracts must be reversed with TC 291 and re-input correctly if a valid item.
- (7) Erroneous adjustment posts, TC 29X and 30X:
- a. Posting cannot be deleted.
  - b. Original posting must either be reversed in full and re-input or adjusted for the net difference to correct the transaction.
- (8) Final returns posts, TC 150:
- a. Filer indicates on the return that it is a "Final return."
  - b. Be aware that some TXPDs indicate "FINAL" in error.
- (9) Missing/unposted TXPDs:
- a. TXPDs are posted in sequence on the BMF.
  - b. AQETL shows the TXPDs in sequence.
  - c. The total tax liability due can usually be determined by adding the sum of any deposits made for that TXPD. If no deposits are present, then it indicates that there may not be any tax liability for that TXPD.
- (10) Reasons for missing/unposted return TXPDs, TC 150:

- a. No return filed by taxpayer.
- b. Return not received by IRS.
- c. Return received by IRS was misplaced.
- d. Return has not been processed for input to ISRP.
- e. Return in Error Correction.
- f. Return sent to Unpostables.
- g. Return perfected for posting at ECC in the next posting cycle (YYYYCC).

(11) Adjustment transactions, TC 29X:

- a. Assessments, TC 290.
- b. Reversals or abatements, TC 291.
- c. Movement from one abstract to another.

(12) Audit adjustments, TC 30X:

- a. Assessments, TC 300
- b. Reversals or abatements, TC 301

3.17.41.7.46  
(03-31-2020)

**Form 720, Quarterly  
Federal Excise Tax  
Return, Line 4 Schedule  
C Credits Claimed**

(1) Form 720, Quarterly Federal Excise Tax Return, filers may claim credits for excise taxes paid for various reasons.

- a. Each credit listed on Form 720, Quarterly Federal Excise Tax Return, Schedule C, has claim requirements. Some require supporting documentation to be submitted while others allow them to maintain it in their records.
- b. Form 720, Quarterly Federal Excise Tax Return, Schedule C, lists CRNs that are normally allowed credits.
- c. The Schedule C is transcribed so the IRS can determine the true tax liability and the tax credits.
- d. Schedule C credits are reviewed by revenue agents to ensure the claim requirements are met.
- e. Any overpayment shown on Line 11 can be applied to the next return or refunded.

(2) A credit claimed is related to the IRS number for which the tax was originally paid and reported, and not necessarily the tax due for which the credit is being used in lieu of a payment, by applying the credit as a payment/offset against tax due by the claimant filer.

- a. Visualize the filer's business activity to better understand how and why a credit is logically allowed.
- b. Some abstracts, in the normal course of business activity, will have CRNs allowed as adjustments to taxes paid. Some of the most common abstracts are No. 26, 33, and 62.

(3) Airline service type filer (ABS. 26–28, and 69):

- a. An airline service type filer that is liable for only one type of tax may occasionally have a credit for another type of tax. An airline filer is only liable for the ticket tax, No. 26, and/or departure tax, No. 27, and the air freight tax No. 28, but is not liable for aviation fuel, No. 69. This filer would be allowed to buy aviation fuel tax free at his or her home base.
- b. In contrast, a filer who is liable for the aviation fuel, No. 69 tax, is not liable for the Nos. 26, 27 and 28.

- c. Therefore, a filer liable for Nos. 26–28, who had to buy aviation fuel No. 69 while away from his or her home base, is allowed to claim the CRN for tax paid as a credit on their F–720.

(4) Ozone Depleting Chemicals (ODC) (Abs 19):

- a. ODC users may claim credit for portion of ODC in product exported.
- b. ODC filers normally allowed ODC export credits are auto manufacturers.

3.17.41.7.47  
(03-31-2020)  
**Form 720, Quarterly  
Federal Excise Tax  
Return, IRS No.  
Maximum Limit and  
Multiple Nos.**

(1) Maximum number of abstracts allowed per return or transaction:

- a. The limit is 24.
- b. Certain filers reporting both petroleum and chemical related taxes may report taxes affecting multiple trust funds. For example, oil, fuel and chemical abstracts, floor stocks and LUST.
- c. The normal number of abstracts and CRNs increase when there are line four credits present.

(2) IRS number sequence posting on the tax module:

- a. IRS numbers appear in the sequence they were input on ISRP.
- b. IRS number (No.) sequence is usually the same as on the return for TC 150.
- c. Adjustment transaction abstracts are normally in a logical sequence based on the input adjustment request record or sorted by IDRS into ascending sequence.
- d. When zero is written on the return, it is transcribed for each abstract with a zero.

3.17.41.7.48  
(07-13-2022)  
**Form 720, Quarterly  
Federal Excise Tax  
Return, Zero Liability  
Returns**

(1) Zero tax liability returns:

- a. Filer did not have a tax liability for that quarter but filed a return to avoid the account going into TDI status.
- b. When taxpayers mark zero, it is understood that they are stating that their liability is zero for that abstract.
- c. Posts to normal IRS No. due if marked with a zero.
- d. IRS No. 80, unidentified is coded for input if filer did not mark/check a number on the return.

3.17.41.7.49  
(03-31-2020)  
**IRC 59A Environmental  
Taxes Review**

- (1) IRC 59A, Environmental Taxes, are reported on Schedule J of Form 1120, U.S. Corporation Income Tax Return, MFT 02; Form 990–C, Farmer’s Cooperative Association Income Tax Return; MFT 33 and Form 990–T, Exempt Organization Business Income Tax Return, MFT 34.

3.17.41.7.50  
(03-31-2020)  
**ANMF Trust Fund Taxes  
Review**

- (1) ANMF data is reported on NMF Report of U.S. Internal Revenue Receipts, SCF-13–41.
- (2) Confirm all MFT 03 amounts for \$5,000 or more to ensure the abstracts are correct.
- (3) If abstracting is incorrect, have data corrected for the next monthly cumulative report.



- (4) If the error is uncorrected at the end of a quarter or fiscal year, call CFO headquarters and report the dollar amounts and the abstract numbers being corrected.
- (5) Special emphasis should be placed on those excise taxes dedicated to the trust funds.

3.17.41.7.51  
(03-31-2020)  
**TC 370 Account  
Transfer-In Review**

- (1) Review all TCs 370 listed on the AQETL.
- (2) Do not make any corrections unless:
  - a. Doc Code is 51.
  - b. Blocking Series is 100–199. These represent manual assessments and should be included in T–92.
- (3) All other TC 370 accounts have already been included in the T–92 Report.

3.17.41.7.52  
(03-31-2020)  
**Abs 99, AIMS  
Expired/Repealed/  
Default Use:**

- (1) Abstract 99, effective 1–1–92, for use by AIMS when its system will not accept the original abstract because of programming restrictions. Reasons original abstracts may not be accepted for input are:
  - a. Expired tax.
  - b. Repealed tax.
  - c. Unprogrammed or other systemic reasons.
- (2) Abstracts input by AIMS will be primarily on TCs 300 and 301; however, they could also be on TC 150 and 370.
- (3) AIMS abstract 99 TCs should be related primarily to TXPDs 199112 and prior.
- (4) AIMS TCs may have District Office number in DLN, instead of SC identity number.
- (5) Any abstract 99 present on a TC with a SC identity number in DLN may be an input error:
  - a. Code and Edit.
  - b. ISRP.
  - c. IDRS input by Adjustments or other areas.
- (6) Abstract 99 posts should be reviewed and considered for correction in the same manner as abstract 80 unidentified postings.
- (7) To determine reclassification of abstract 99 posts:
  - a. Compare to original return and all prior adjustments.
  - b. Use process of elimination of abstracts if the amount does not obviously match up to a prior posting.
- (8) If abstract 99 correction is unclear:
  - a. Requisition audit document; however, it may be too difficult and time-consuming to get the source document.
  - b. Contact revenue agent and ask if agent's records/memory indicates the tax being adjusted.
  - c. Contact CFO headquarters if unable to resolve and a decision will be made.

- d. Leave as is, especially if a non-trust fund tax or the change might cause more data distortion.

- (9) If the amount is under \$50,000, and the issue is unclear, forgo research efforts. CFO headquarters will advise if any actions are required.

- (10) IDRS was reprogrammed to allow corrections using ADJ54 for all abstracts.

3.17.41.7.53  
(03-31-2020)  
**Million-Dollar  
Procedures**

- (1) Special expedite procedures are to be used to assure returns of \$1 million or more post in the current quarter and included in the correct certification.
- (2) Make a case on all returns of \$1 million or more.
- (3) Million-dollar returns are identified by:
  - a. Top 100 listing provided by IRS CFO headquarters.
  - b. Code and Edit function forwards copies to SPC RA.
  - c. Weekly Million-Dollar Report.
  - d. AM Transcripts (internal generated notice of deposits without a return posted).

3.17.41.7.53.1  
(03-31-2020)  
**Top 100 Million-Dollar  
Returns**

- (1) A listing of the Top 100 Form 720, Quarterly Federal Excise Tax Return, filers is provided to the SPC RAs by CFO headquarters each year. The listing is provided to ensure timely and accurate processing and posting of these large dollar returns. Use the following procedures to ensure timely posting:
  - a. Photocopy of return received from Code and Edit:
    - Prepare a history sheet and folder.
    - Perform math verification of all abstracts listed on the return.
    - Perform math verification of all Schedule C credits listed and any other forms attached.
    - Perform math verification of total tax and total credits on Lines 3 and 4 of Form 720, Quarterly Federal Excise Tax Return, Part III.
    - Review the payments claimed on Form 720, Quarterly Federal Excise Tax Return, (Line 8 of Part III) and the payments posted on IDRS. A discrepancy can cause an unpostable 305(4). Forward a copy of the return to the appropriated function to have the account corrected to avoid the unpostable altogether or allow for a quick resolution.
    - Suspend the case until the return posts on IDRS.
    - If the return unposts or rejects, contact the appropriate area to correct immediately.
    - If the return is not pending or posted within three weeks, send the copy back through as the original using the expedite procedures.
  - b. Photocopy of return **not** received from Code and Edit:
    - Research IDRS for a posted or pending return and prepare a history sheet and folder.
    - If the return is not pending or posted, contact the taxpayer to see if it has been filed.
    - Obtain a faxed copy of the return from the taxpayer and forward it to be processed using expedite procedures.

- After obtaining a copy of the return and forwarding for expedite processing, follow the instructions in the previous section "Photocopy of return received from Code and Edit."
- If the return has posted, suspend the case and requisition a copy from the appropriate function or the original from the files. If it is within three weeks of the cutoff date for adjustments to be included in certification, contact the taxpayer immediately for a copy.

3.17.41.7.53.2  
(03-31-2020)

**Code and Edit Function  
Forwards a Copy of the  
Million-Dollar Return**

- (1) Copies of all million-dollar returns are identified in Code and Edit and forwarded to SPC RAs. The previous section discussed Top 100 million-dollar returns, this section discusses the remaining million-dollar returns.

- a. Prepare a history sheet and folder.
- b. Verify the math of all abstracts listed on the return.
- c. Verify the math of all Schedule C credits listed and any other forms attached.
- d. Verify the math of total tax and total credits on Lines 3 and 4 of Form 720, Quarterly Federal Excise Tax Return, Part III.

**Note:** Math verification can be done upon receipt of the copy or after the return posts.

- e. Suspend the case until the return posts on IDRS.
- f. If the return is not pending or posted within the normal processing time, send the copy back through processing as an original using expedite procedures to ensure posting by the cutoff cycle for certification.
- g. If the return unposts or rejects, contact the appropriate area to correct immediately.

3.17.41.7.53.3  
(03-31-2020)

**Weekly Million-Dollar  
Report Identifies  
Million-Dollar Return**

- (1) The Weekly Million-Dollar Report lists all abstracts posted of \$5,000 or more.

- (2) Use this report to locate any posted million-dollar returns which you may not have received a copy from Code and Edit.

- (3) If the million-dollar return has posted, but you **DO NOT** have a copy of the return, take the following steps:

- a. Identify and prepare a case from the Weekly Million-Dollar Report.
- b. Make a print from the database for the case.
- c. Prepare a history sheet and folder.
- d. Make a print of the TXMOD (posted TC 150, 290, or 291).
- e. Suspend the case and requisition a copy from the appropriate function or the original from files. If it is within three weeks of the cutoff date for adjustments to be included in the certification, contact the taxpayer immediately for a copy.

3.17.41.7.53.4  
(03-31-2020)

**Identified by AM  
Transcript**

- (1) AM transcripts are generated on accounts containing payments with no return posted.

- (2) AM transcripts for Form 720, Quarterly Federal Excise Tax Return, accounts with payments of \$1 million or more should be referred to SPC RAs to resolve using the following steps:

- a. Prepare a history sheet and folder.
- b. Research IDRS to see if a return is pending.

- c. Contact the taxpayer, if necessary, to see if a return has been filed.
  - If a return has been filed, obtain a faxed, signed copy of the return from the taxpayer and forward it to be processed using the appropriate expedite procedures.
- d. If there is no response from the taxpayer, do not call more than twice. Instead, refer the case to the field for them to pursue.
- e. Suspend the case until the return posts on IDRS.
- f. If the return is unpostable, work with the unpostable function to correct and post promptly.
- g. If the return is not pending or posted within the normal processing time, send the copy back through as an original using the expedite procedures to ensure timely posting.

3.17.41.7.53.5  
(03-31-2020)

**Million-Dollar Returns -  
Verification after Posting**

- (1) After a million-dollar or Top 100 return posts to IDRS and you have a copy, you must verify the posting.
  - a. Perform math verification of all abstracts, CRNs and any other forms attached to the Form 720, Quarterly Federal Excise Tax Return, if you have not done so already.
  - b. Verify all abstracts and CRNs listed on Form 720, Quarterly Federal Excise Tax Return, posted accurately to TXMOD/BMFOL.
  - c. Use the AQETL to verify the reported/posted abstracts and CRNs are consistent with past filing and with the type of business.
  - d. If any abstract, CRN, or amount is questionable, contact the taxpayer for verification of how the tax was determined.
    - Verification can be accepted over the phone if no change is necessary with the name of the person doing the verification.
    - If the verification involves a correction of the abstract, then have the taxpayer provide some type of verification (fax or letter) to the SPC RA. Then follow the SPC RA case instructions.
    - If the SPC RA has any questions after the verification is received, discuss with a revenue agent in the unit.
  - e. If the verification results in a tax increase or decrease:
    - If the required adjustment was due to an IRS error, prepare an adjustment request with the appropriate documentation.
    - If the required adjustment was due to taxpayer error, obtain the required documentation from the taxpayer to correct. Then prepare an adjustment request with the documentation obtained.
    - Have the request reviewed and approved.
    - Forward to an authorized person for input.
  - f. The SPC RA can input all adjustments that involve a change to the abstract number (within the same TXPD) after receiving written documentation from the taxpayer.
  - g. Close the history sheet.
  - h. Notate closed case on the Excel closed list.
  - i. File closed case folders in the closed cabinet.

3.17.41.7.54  
(03-31-2020)  
**Black Lung Trust Fund  
Procedures**

- (1) Pull Black Lung Trust Fund (Abstracts 36, 37, 38 and 39) returns that total \$100,000 or more off the Weekly Million-Dollar Report on Control-D.
- (2) Then follow the Million-Dollar Procedures in section 3.17.41.8.52.

3.17.41.8  
(03-31-2020)  
**Purpose, Authority and  
Requirements of  
Reports Analysis  
Guidelines for  
Monitoring Revenue  
Accounting Control  
(RRACS) Reports**

- (1) CFO headquarters, with the assistance of the SPC RAs, monitors the accounting reports and can identify error situations, operational problems or unusual trends from the data provided.
- (2) Information from the reports is also furnished to the Bureau of the Fiscal Service and other government agencies for publishing in news releases and the Data Book.
- (3) Each area should plan monitoring activity around the arrival or output of the generated or manual accounting reports listed in IRM 3.17.63, Redesignated Revenue Accounting Control System.

3.17.41.8.1  
(03-31-2020)  
**IRACS Generated  
Reports**

- (1) See IRM 3.17.63, Redesignated Revenue Accounting Control System, for a list of RRACS generated reports.
- (2) Reports are obtained using Control-D web for viewing and printing.

**Exhibit 3.17.41-1 (07-13-2022)****Trust Fund Excise Taxes Reporting Table**

<b>Trust Fund Excise Taxes</b>	<b>First Liab TXPD</b>	<b>Last Liab TXPD</b>	<b>Description of Tax on F720</b>
Black Lung Disability Trust Fund	197806		
Abstract 36	197806		Underground coal mined, ton rate \$1.10
Abstract 37	197806		Underground coal mined % limitation 4.40%
Abstract 38	197806		Surface coal mined ton rate \$.55
Abstract 39	197806		Surface coal mined % limitation 4.40%
Inland Waterways Trust Fund PL 95-502, eff 10-01-80, NAIC Codes 4400			
Abstract 64	199303	199312	Inland Waterways Fuel \$.290

**Exhibit 3.17.41-2 (03-31-2020)****Airport and Airway Trust Fund Reporting Table**

<b>Airport and Airway Trust Fund (AATF) Reporting Table Exhibit Table 3</b>	<b>First Liab. TXPD</b>	<b>Final Liab. TXPD</b>	<b>720 IRS No.</b>	<b>Description of the excise tax reported on the Form 720, Quarterly Federal Excise Tax Return</b>
Airport and Airway Trust Fund	198209	198303	14	Rate .08, 9-1-1982 to 4-1-1983
	198306	198912	14	Rate .03 4-1-1983
	199003	199012	14	Rate .03 1-1-1990
	199103	199512	14	Rate .01 1-1-1991
	199603	199606	14	Rate .00 as Law Expired 12-31-1995
	199609		14	Rate .193 at 8-27-1996 (.01 + 18.3, no LUST) Small Business Job Protection Act 8-20-1996
			14	Rate .194 with LUST
	198903	199009	69	Rate .140
	199012	199309	69	Rate .176 12-01-1990 (.175 + .001)
	199312	199512	69	Rate .219 10-1-1993. (.218 + LUST .001)
	199603	199606	69	Rate .043 1-1-1996 Both old base and LUST expired 12-31-1995).
	199609		69	Rate .218 Reinstated at 08-27-1996 .043 + .175, no LUST).
			69	Rate .219 with LUST
			77	Rate .044
			87	Floor Stock—Aviation Fuel No. 69
	198806	198806	87	Rate .14 on No. 69 4-1-1988. LUST on No. 77.
	199103	199106	87	Rate .035 12-1-1990.
	199309	199312	87	Rate .043 10-1-1993, No. 69 = .219.
	199512	199603	87	Rate .043 10-1-1995, Includes No. 26 users previously exempt from fuel tax.
	199606	199609	87	Rate .175 8-27-1996 (computed as NO. 69 = .218, -.043 = .175)
			111	Rate .001 LUST only
	197009	198206	26	Rate 08% Until 09-30-1980, then 05%



**Exhibit 3.17.41-2 (Cont. 1) (03-31-2020)**  
**Airport and Airway Trust Fund Reporting Table**

<b>Airport and Airway Trust Fund (AATF) Reporting Table Exhibit Table 3</b>	<b>First Liab. TXPD</b>	<b>Final Liab. TXPD</b>	<b>720 IRS No.</b>	<b>Description of the excise tax reported on the Form 720, Quarterly Federal Excise Tax Return</b>
	198209	199012	26	Rate 08% Increase 09-01-1982
	199103	199512	26	Rate 10% Increase 12-01-1990, PL 101-508.
	199603	199606	26	Rate 00% AATF Law expired 12-31-1995
	199609		26	Rate 10% AATF Reinstated 08-13-1996
	197009	198006	27	Rate \$3 Expired 09-30-1980
	198209	198912	27	Rate \$3 Reinstated
	199003	199512	27	Rate \$6 12-01-1990, PL 101-508
	199603	199606	27	Rate \$0 AATF Law expired 12-31-1995
	199609		27	Rate \$6 AATF Reinstated 08-27-1996
	198903	199012	28	Rate 5.00%
	199103	199512	28	Rate 6.25% Increase 12-01-1990
	199603	199606	28	Rate 0.00% AATF Law expired 12-31-1995
	199609		28	Rate 6.25% AATF Reinstated 08-27-1996
Expired Airway Use Tax (AUT)			148	Airway Use Tax (Form 4638) was not reinstated
Diesel-Jet Fuel Floor Stock Tax	198806	198806	87	Aviation Fuel on No. 69 \$.14 4-1-1988, TXPD 198806. The LUST tax is reported on No. 77
	199103		87	Floor stock av fuel 1-1-1991
OBRA 1993	199309	199309	87	Floor Stock Av Fuel 4.3 cents 10-1-1993
	199512	199603	87	Commercial Aviation Fuel \$.043 10-1-1995. Tax increase combined with LUST of .001 = \$.044 on No. 44, TXPD 199512
	199706	199709	95	Flr Stk Aviation Fuel 3-17-1997
	199706	199709	96	Flr Stk Aviation Gasoline 3-17-1997

**Exhibit 3.17.41-3 (07-13-2022)**  
**Guide to Abstract Numbers**

By True Tax Class, Abstract Number, and System File.

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
1	001	P	X	—	Withholding and FICA (941, 941C, 941E, 941 – M, 942, 942PR, 943, 943PR)
1	001	X	—	—	Income Tax to be Paid at Source (1042)
1	001	P	X	—	Form 1042 on BMF beginning 1–1–1986 (1042)
1	001	X	—	—	Withheld Interest, Dividends–WID (945)
1	001	—	X	—	Annual Return of Withheld Federal Income Tax (Backup WHT). MFT 16, to BMF 199412 (945)
1	191	X	—	—	Arbitrage Rebate if tax-exempt bond issue proceeds used for arbitrage after 12–31–1986 (PSC) IRC 148 (f) (8038– T)
1	215	X	—	—	IRC 1446 WHT F–1065 (8–1–1989) (198804,198805)
2	004	P	—	X	Individual Income Taxes Not Withheld and SECA (1040)
2	004	—	—	X	IMF Series Returns: 1040X, 1040A 1040C, 1040-ES and 1040EZ
2	004	X	—	X	IMF in PSC only: Forms 1040NR, 1040PR, and 1040SS
2	004	—	—	X	IMF Texas filers in Austin SC only. Begin TXYR 1990 (1040EZ–1)
2	004	X	—	—	Embezzlement monies recovered IRC 7803 (c). Should be classified as IMF Tax Class 2
2	004	—	—	X	Required Payments by Partnerships or S Corporations (IRC 444, 197519) Begin in 1991 with TXPD 199012. MFT 15 (198752)
2	005	X	X	—	Fiduciary Income Taxes (1041)
2	005	X	X	—	US Fiduciary Income Tax, begin 1–1–1987, Obsolete after 198812 (1041S)
3	006	P	X	—	Corporation Income Taxes (1120)
3	007	X	X	—	Exempt Cooperative Association Income Tax (990–C)

**Exhibit 3.17.41-3 (Cont. 1) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
3	008	X	X	—	Exempt Organization Business Income Tax (990-T) Note: 990-C and T only BMF beginning 197501, and NMF for 197412 and prior
3	009	X	—	—	DISC-Related Deferred Tax Liability— Computation of Interest Charge from IC-DISC (198404)
3	207	X	—	—	US Real Estate Mortgage Investment Conduit Income Tax Return, Begin on NMF 1-1-1988. (ANSC Only) (1066)
3	207	—	X	—	US Real Estate Mortgage Investment Conduit Income Tax Return, Begin on BMF 1-1-1989. (ANSC only) (1066)
					Interest Computation Under the Look-Back Method for Completed Long-Term Contracts on F-8697 as follows:
3	210	X	—	—	Corporate (8697)
2	211	X	—	—	Individual (8697)
2	212	X	—	—	Estate or Trust (8697)
4			X	X	Excise Taxes and Certain Penalties. See Tax Class 4 below.
5	141	—	X	—	Estate Tax (706)
5	141	X	X	—	Estate Tax Non-Resident Alien (706NA)
5	141	X	—	—	Estate Tax Generation Skipping (706B)
5	217	X	X	—	Estate Tax Generation-Skipping Distributions 1-1-1990 on BMF 1-1-1991 F-706GS(D)
5	218	X	X	—	Estate Tax Generation-Skipping Terminations 1-1-1990 on BMF 1-1-1991 F-706GS(T)
5	220	X	—	—	US Estate Tax Qualified Domestic Trust
5	220	—	X	—	NMF PSC only 8-91, BMF 1992. IRC 2056A and (d) (F-706-QDT)
5	142	—	X	—	Gift Tax (709)
5	142	—	X	—	Gift Tax Short Form (709A)
7	144	X	—	—	Railroad Retirement Tax (CT-1)

**Exhibit 3.17.41-3 (Cont. 2) (07-13-2022)**  
**Guide to Abstract Numbers**

<b>True Tax Class</b>	<b>Abs No.</b>	<b>A N M F</b>	<b>B M F</b>	<b>I M F</b>	<b>Description</b>
7	145	X	—	—	Railroad Retirement Tax (CT-2)
8	146	—	X	—	Employer's Annual Federal Unemployment (FUTA) (940)
8	146	—	X	—	FUTA Puerto Rico (940)
8	146	—	X	—	FUTA Short Form Begin 1-1-1990 (940-EZ)

Excise Taxes and Certain Penalties.

**Exhibit 3.17.41-3 (Cont. 3) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
					Nos 10 to 99 reserved for Form 720, Quarterly Federal Excise Tax Return, MFT 03 taxes
4	010	—	X	—	Deep Seabed Mining, PL 96–283 (720)
4	011	—	X	—	Sec. 0444 F–1065 and 1120S Entities Electing Fiscal Year Other than Required Taxable Year. Annual return began 198806, then 198903, and ended 199003 F–8752.
	012	—	X	—	Unused
4	013	—	X	—	Fuel used in fraction ownership aircraft .141
4	014	—	X	—	Gasoline (Retailers Tax) noncommercial aviation (720)
4	015	—	X	—	Gas and Diesel 1–1–1987. PL 99–499 (198703 to 198712) (720)
	015	—	X	—	Floor Stock Tax on No. 15 1/10 1–1–1988 (720)
4	016	—	X	—	Petroleum-Imported 1–1–1987 (720)
					See No. 53 Petroleum-Domestic 1–1–1987
4	016	—	X	—	No. 16 re-instated Oil Spill tax at \$0.05 per barrel effective 7–1–1994 until 12–31–1994, TXPDs 199409 and 199412. (6627 and 720)
4	017	—	X	—	Imported Chemical Substances - Reinstated 7-1-2022
4	018	—	X	—	Oil Spill—Imported (No. 16) 1–1–1990, Suspended 7–1–1993 Reinstated Domestic 2006 (720)
4	019	—	X	—	Ozone-Depleting Chemical (ODC) 1–1–1990. Combined until 12–31–1992 (720)
4	019	—	X	—	ODC in Imported Substances only 1–1–1993 (720)
4	098	—	X	—	ODC Manufactured or Imported only 1–1–1993 (720)
4	020	—	X	—	Ozone Chemicals Floor Stock on No. 19 Annually 1–1–YYYY (720)
4	021	—	X	—	Oil Spill—Domestic (No. 53) 1–1–1990, Suspended 7–1–1993 Reinstated Imported 2006 (720)

**Exhibit 3.17.41-3 (Cont. 4) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	022	—	X	—	Telephone Service (Teletypewriter, Local) 3% (720)
	023	—	X	—	Unused
	024	—	X	—	Unused
	025	—	X	—	Unused
4	026	P	X	—	Transportation of Persons by air 8%, 10% 1–1–1991 (720)
4	027	—	X	—	Use of international air travel facilities \$3.00, \$6.00 1–1–1990 (720)
4	028	—	X	—	Transportation of Property by air 5%, 6.25 1–1–1991 (720)
4	029	—	X	—	Cruise Ship Passenger Tax \$3.00, Proposed 1–1–1990 (720)
	030		X		Policies issued by foreign insurers (720)
4	031		X		Registration-Required Obligations, begin 1–1–1983 (F–720)
	032	P	X		Pistols-Revolvers (720)
	033	P	X		Truck, bus, and chassis and Bodies and tractors (720)
	034	P	X		Other Auto Chassis, Etc.-Repealed 12–11–1971
	035	—	X	—	Kerosene 7–1–1998 (720)
	036		X		Underground Coal Mined .50/\$1.10 per ton (720)
	037		X		Underground Coal Mined 2/4%/4.4% Limitation of ton price
	038		X		Surface Coal Mined 50/\$.55 per ton (720)
	039		X		Surface Coal Mined 2/4%/4.4% Limitation of ton price
	040		X		Fuel Economy Cars Gas Guzzler 1–1–1980 (F–6197) (720)
	041	P	X		Fishing Rods, etc. and Artificial Lures, etc. (720)
4	042		X		Elect. Outb. Mtrs., Fish Finding Sonar 10–1–1984 (720)

**Exhibit 3.17.41-3 (Cont. 5) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
	043	—	X	—	Unused
	044		X		Bows 10–1984 and 10–1997 (720)
	045	—	X	—	Unused
	046	P	X		Firearms (Other than Pistols and Revolvers) (720)
	047	—	X	—	Unused
	048		X		Parts or accessories for trucks, etc. (720)
	049		X		Shells and Cartridges (720)
					Nos. 50 and 56 Windfall Profit Tax (WPT), F–6047:
					WPT Repealed 8–23–1988, Final TXPD 198809
4	050		X		By producer and withheld from producer 3–1–1980 (720)
	050		X	—	By producer only, beginning 1–1–1984, and
	056		X		Withheld from producer, beginning 1–1–1984 (720)
4	051		X		Alcohol sold as but not used as fuel (F–720)
	052		X		Windfall Profits Tax—Annual Filer (TP source is F–6248) (720)
					Environmental Taxes, P.L. 96–510 (720)
4	053	—	X	—	Petroleum-Domestic and Imported 4–1–1981 to 9–30–1985 (720)
4	053	—	X	—	Petroleum—Domestic only Reinstated 1–1–1987 (720)
					See No. 16 Petroleum-Imported 1–1–1987
4	053	—	X	—	No. 53 to include re-instated Oil Spill tax at \$0.05 per barrel effective 7–1–1994 until 12–31–1994, TXPDs 199409 and 199412 (6627 and 720)
4	054	—	X	—	Certain Chemicals, Begin 4–1–1981, Expired 9–30–1985 (720)
4	054	—	X	—	Certain Chemicals, Reinstated 1–1–1987 (720)



**Exhibit 3.17.41-3 (Cont. 6) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
					See No. 17, Imported Substances 1-1-1989, PL 99-499
4	054		X		Chemical Substances (other than ODC) Rein-stated 7-1-2022
4	055	—	X	—	Hazardous Waste, Begin 10-1-1983, Expired 9-30-1985 (720)
					PL 99-499 repealed and allowed full refund No. 55
	056		X		WPT Withheld from producer, 1-1-1984, F-6047 (720)
4	057		X		Tires Floor Stocks, abstract 66, 1-1-1984 (720)
4	058	—	X	—	Gas Sold for Gasohol Production: containing at least 10% alcohol. Began 1-1-1986, TXPD 198603, but new breakout for 58, 73, and 74 1-1-1993, TXPD 199303
4	073	—	X	—	Gas Sold for Gasohol Production: containing at least 7.7% alcohol, but less than 10%, 1-1-1993 (720)
4	074	—	X	—	Gas Sold for Gasohol Production: containing at least 5.7% alcohol, but less than 7.7%, 1-1-1993 (720)
4	059	—	X	—	Gasohol Sale or use: containing at least 10% alcohol. Began 1-1-86, TXPD 8603, but new breakout for 59, 75, and 76 1-1-1993, TXPD 199303 (720)
4	075	—	X	—	Gasohol Sale or Use: containing at least 7.7% alcohol, but less than 10%, 1-1-1993 (720)
4	076	—	X	—	Gasohol Sale or Use: containing at least 5.7% alcohol, but less than 7.7%, 1-1-1993 (720)
					(See No. 62 for Gasoline only tax at 198603)
					See No. 67 for Floor Stock Tax on Gasohol 1-1-1988.
4	060	—	X	—	Diesel Fuel only 1-1-1988, TXPD 198803 (720)
4	060	—	X	—	Diesel Fuel used in non-commercial powerboats 24.4 cents 1-1-1994 TXPD 199403. Floor Stock Tax due TXPD 199406 or earlier (720)

**Exhibit 3.17.41-3 (Cont. 7) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
	061	—	X	—	Diesel/SMF/Mixtures TXPD 198803 to 199012 (720)
4	061	—	X	—	Diesel Fuel Buses + LUST TXPD 199103 (SMF to No. 78 and 79, TXPD 199103) (720)
	61	—	X	—	Liquefied Petroleum Gas (LPG) Propane Began October 1, 1997 (720)
4	062	P	X	—	Gasoline and Gasohol (198512 and prior TXPDs) (720)
4	062	—	X	—	Gasoline only. Beginning 4-1-1986, TXPD 198603 (720)
					(See Nos. 58 and 59 for Gasohol related taxes)
4	062	—	X	—	Gasoline used in non-commercial powerboats (720)
4	063		X		Lubricating Oil (Repealed 1-6-1983) (720)
4	064	—	X	—	Inland Waterways Fuel Use (IWTF) TXPDs 198003 to 199012 (IWTF No. 076 at TXPD 199103) (720)
4	065	—	X	—	Gasoline Floor Stocks 4-1-1983, 199103 (720)
4	065	—	X	—	Gasoline Floor Stock Tax on tax-free gasoline in inventory 9¢ 1-1-1988, TXPD 198803, TXPD 199103 (720)
					Form 637 Tax-Free Transactions Exemptions terminated/restricted
					Floor Stock Tax on Gasohol No. 59 1-1-1988, and 1-1-1991
					Floor Stock Tax on LUST TF No. 15 $\frac{1}{10}$ ¢ 1-1-1988
4	065	—	X	—	Gasoline No. 62 Floor Stock 4.3 cents 10-1-1993 (720)
4	066	P	X		Tires (New rates 1-1-1984) (720)
4	067	P	X		Inner Tubes (Repealed 1-1-1984) (720)
4	067	—	X	—	Gasohol Nos. 59, 75-76 Floor Stock 4.3 cents 10-1-1993 (720)

**Exhibit 3.17.41-3 (Cont. 8) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	067		X	—	Floor Stock Tax on Gasohol on tax-free gasohol in inventory 3¢ 1–1–1988, TXPD 198803, TXPD 199103 (720)
4	068	P	X		Tread Rubber (Repealed 1–1–1984) (720)
4	069	—	X		Aviation Fuel Noncommercial, other than gasoline (720)
					Nos 70 to 137 applied to ATF Forms 11 series and other forms until 7–1–1987 when ATF began processing the ATF forms.
					Nos 70 to 79 apply to Forms 720, MTF 03 taxes for the LUST TF effective on Form 720, Quarterly Federal Excise Tax Return at 1–1–1988, that were reported for No. 15 for the period 1–1–1987 to 12–31–1987, 198703 to 198712. LUST Taxes Nos 70, and 72–76, combined with fuel taxes effective 1–1–1990, TXPD 199003.
4	070	—	X	—	LUST–60 Diesel Fuel, PL 99–499, (TXPD 198703 to 198912) (720)
4	070	—	—	—	Floor Stock Diesel Railroads Use .025 cents 12–1–1990, due on TXPD 199103 (F–720)
4	070	—	X	—	Diesel Railroad Use No. 71 Floor Stock 4.3 cents 10–1–1993 (720)
	071	—	X	—	LUST–60 Diesel Fuel used by Railroads 1–1–1987 (720)
4	071	—	X	—	Diesel Fuel Railroads Use .025 cents (12–1–1990) + LUST (1–1–1987) (F–720)
	072	—	X	—	LUST–61 SMF (198703 to 198912) (720)
4	072	—	X	—	Floor Stock Gas to Make Gasohol 12–1–1990 (720)
4	072	—	X	—	Gas to Make Gasohol Nos. 58, 73–74 Floor Stock 4.3 cents 10–1–1993 (720)
4	073	—	X	—	Gas Sold for Gasohol Production: containing at least 7.7% alcohol, but less than 10%, 1–1–1993, (720) LUST–62 Gasoline $\frac{1}{10}$ th gallon (198703 to 198912) (720)

**Exhibit 3.17.41-3 (Cont. 9) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	074	—	X	—	Gas Sold for Gasohol Production: containing at least 5.7% alcohol, but less than 7.7%, 1–1–1993 (720)
	074	—	X	—	LUST–58 Gas sold for gasohol production (198703 to 198912) (720)
	075	—	X	—	LUST–59 Gasohol sold/used (198703 to 198912) (720)
4	076	—	X	—	LUST–64 Inland Waterways Use (198703 to 198912) (F–720)
4	077	—	X	—	LUST–69 Aviation Fuel Floor Stock Tax 4–1–1988, TXPD 198806 (720)
4	078	—	X	—	Diesel Fuel Buses with LUST TXPD 199103 (F–720)
4	079	—	X	—	SMF Mixtures Alcohol Methanol Ethanol with LUST 1–1–1991 (720)
4	079	—	X	—	Other Special Fuels 10–1–1997 (720)
4	080	—	X	—	Unidentified/unknown, Z Coded return (720)
					Nos. 81 to 84 apply to F–720, MFT 03, for the Vaccine Injury Compensation Trust Fund (VIC TF), PL 100–203, effective 1–1–1988, begin TXPD 198803:
	081	—	X	—	DPT Vaccine—Pertusia bacteria/antigens \$4.56 per dose (720) Expired
	082	—	X	—	DT Vaccine—Diphtheria/tetans tox pd \$0.06 per dose (720) Expired
	083	—	X	—	MMR Vaccine—Measles, mumps, rubella \$4.44 per dose (720) Expired
	084	—	X	—	Polio Vaccine—Polio virus \$0.29 per dose (720) Expired
4	81–84	—	X	—	Vaccine taxes Expired 12–31–1992, Final TXPD 199212. Re-instated plus Floor Stocks 8–11–1993, TXPD 199309 (720)
4	81–84	—	X	—	Vaccine taxes Expired 8–5–1997. See Abstract 103 for new vaccines (720)
4	085	—	X	—	Diesel No. 60 Floor Stock Tax \$.15 4–1–1988, TXPD 198806 (720)

**Exhibit 3.17.41-3 (Cont. 10) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	085	—	X	—	Diesel No. 60 Floor Stock \$.043 cents 10-1-1993 (720)
4	086	—	X	—	Diesel No. 61 Floor Stock Tax \$.09, 4-1-1988, TXPD 198806 (720)
					Nos. 85 and 86 LUST will be added on (\$.15.1 and \$.09) (720)
					LUST \$.01 due by Railroads reported under No. 71
4	086	—	X	—	Diesel/SMF No. 61 Floor Stock \$.043 10-1-1993 (720)
4	087	—	X	—	Aviation Fuel No. 69 Floor Stock Tax \$.14, 4-1-1988, TXPD 198806 (720)
					LUST .1¢ due for Aviation reported under No. 77
4	087	—	X	—	Av Fuel No. 69 Floor Stock \$.043 10-1-1993 (720)
4	088	—	X	—	Diesel No. 60 Floor Stock for change in tax collection point to from retailer to refiner and Marina diesel fuel used in powerboats \$.244 1-1-1994 (720)
4	089	—	X	—	Vaccines Nos 81-84 Floor Stock taxes at 8-10-1993.
4	090	—	X	—	Luxury tax on Airplanes 1-1-1991 over 250,000 REP. 8-10-1993 (720)
4	091	—	X	—	Luxury tax on Boats 1-1-1991 over 100,000 REP. 8-10-1993 (720)
4	092	—	X	—	Luxury tax on Cars 1-1-1991 over 30,000 (720) Expired
4	093	—	X	—	Luxury tax on Furs 1-1-1991 over 10,000 REP. 8-10-1993 (720)
4	094	—	X	—	Luxury tax on Jewelry 1-1-1991 over 10,000 REP. 8-10-1993 (720)
4	095	—	X	—	Aviation Fuel (O/T Gasoline) 3-17-1997 (720)
4	096	—	X	—	Aviation Gasoline 3-17-1997 (720)
4	097	—	X	—	Vaccine 8-6-1997 (720)

**Exhibit 3.17.41-3 (Cont. 11) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	098	—	X	—	ODC Manufactured or Imported only 1–1–1993 (720)
4	099	—	X	—	Reserved for AIMS input only for expired or repealed MFT 03 taxes (720)
4	101	—	X	—	CNG = Compressed Natural Gas \$.043 10–1–1993 (720)
4	102	—	X	—	Arrows—Component Parts 10–1–1997 (720)
4	103	—	X	—	Kerosene No. 35 Floor Stock 10–1–1997 (720)
4	104	—	X	—	Diesel-water fuel emulsion \$.198 (720)
4	105	—	X	—	Dyed diesel fuel, LUST tax \$.001
4	106	—	X	—	Arrow Shafts 04–01–2005 (720)
4	107	—	X	—	Dyed kerosene, LUST tax .001
4	108	—	X	—	Taxable tires other than biasply or super single tires
4	109	—	X	—	Taxable biasply or super single tires (other than super single designed for steering)
4	110	—	X	—	Fishing rods and fishing poles
4	111	—	X	—	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade
4	112	—	X	—	Liquefied petroleum gas (LPG)
4	113	—	X	—	Taxable tires, super single designed for steering
4	114	—	X	—	Fishing Tackle Boxes 01/01/2005 (720)
4	115	—	X	—	Aviation Grade Kerosene (floor stock) 01/01/2005 (720)
4	116	—	X	—	Aviation grade kerosene used in commercial aviation (floor stock) 01/01/2005 (720)
4	117	—	X	—	Biodiesel sold but not used as fuel 01/01/2005 (720)
4	118	—	X	—	P- series fuels
	119				Reserved
4	120	—	X	—	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)

**Exhibit 3.17.41-3 (Cont. 12) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	121	—	X	—	Liquefied hydrogen
4	122	-	X	-	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process
4	123	—	—	—	Liquid hydrocarbons derived from biomass
4	124	X	—	—	Liquefied natural gas (LNG)
4	125	X	—	—	LUST on Inland Waterway Use Tax
4	126				Reserved
	127 to 128	X	—	—	Stamps Repealed Reserved
	129	X	—	—	Interest Equalization Tax Repealed
	130 132	—	X	—	Amusement Tax Repealed
	131		X		Coin Operated Gaming Devices (11-B)
	133		X		Patient-Centered Outcomes Research Fee
	134		X		Wagering, Occupational (11-C)
	135		X		Wagering, Excise (730)
	136		X		Taxable Medical Device Sales
	137		X		Unused
	138		X		Highway Use Tax (2290)
	139	X	X		Other Unidentified until corrected NMF Forms
	140	X	—	—	Tanning Tax
	141 to 142				Different Tax Class, refer to first (1) section
	143	X	—	—	Unused.
	144 to 146				Different Tax Class, refer to first (1) section
	147	X	—	—	Unused
	148		X		Aircraft Use Tax, Expired 9-30-1988 (4638)
	149	X	X		Investment Income (990-PF.5227)
	150		X		Self Dealing (4720A)
	151		X		Undistributed Income (4720)



**Exhibit 3.17.41-3 (Cont. 13) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
	152		X		Excess Holding (4720)
	153	X	X		Jeopardizing Investment (4720A, 4720)
	154	X	X		Taxable Expenditures (4720A, 4720)
	155	X	X		Failure to Timely File. (Exempt Organization 990, 990P, 990PF, 5227)
4	155	—	X	—	Also Forms 1041-A, 2758 Short Form Return Organization Exempt From Income Tax. Began TXYR 1989 on BMF 1-1-1990 (990EZ)
	156	X	X		Chapter 42 Penalty for Willful Violations
	157	X			Failure to Timely File Annual Report (990-AR)
	158	X	X		Termination of PF Status
	159	X			Prohibited Transactions (5330)
	160	X	—	—	Tax on Excess Contributions to an IRA (5329)
4	161	X	—	—	Nondeductible Contributions IRC 4972 (5330)
	162	X	—	—	Tax on Certain Accumulation in an IRA (5329)
	163	X			Failure to Meet Minimum Funding (5330)
	164	X			Excess Contributions to Custodian Account (5330)
	165	X			Failure to File Annual Registration Statement 6652(d)1 (5500)
	166	X			Failure to File Notification of Change of Plan 6652(d)2 (5500)
	167	X			Failure to File Return or Statement, Employees Plans (5500 Series)
	168	X			Failure to Furnish Individual Statement to Participant 6652(i) (5500)
4	169	X			Failure to File Actuarial Report 6692 (5500)
	170	X			Runaway Parents (Child Support)
	171	X			Failure to Report IRA Accounts (5500)
	172	X			TIN Penalty
					NO. 173-181 Tax Return Preparers Program

**Exhibit 3.17.41-3 (Cont. 14) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
	173	X			Negligent or Intentional Disregard of Rules and Regulations IRC 6694(A)
	174	X			Willful Understatement of Liability IRC 6694(B)
	175	X			Failure to Furnish Copy to Taxpayer IRC 6695(A)
	176	X			Failure to Sign Return IRC 6695(B)
	177	X			Failure to Furnish Identifying No. IRC 6695(C)
	178	X			Failure to Retain Copy of List IRC 6695(D)
	179	X			Each Failure to File Current Information Return. IRC 6695(E)1
	180	X			Each Failure to Set Forth an Item in Information Return. IRC 6695(E)2
	181	X			Negotiation of Check. IRC 6695(F)
	182	X			Grass roots excess expenditures over nontaxable amount (4720)
	183	X			Lobbying excess expenditures over nontaxable amount (4720)
4	184	X	—	—	Excess Profit Tax on Navy Contracts— Obsoleted 1–6–1982 (F–949 Navy Vessels, F–949A Aircraft)
					NO. 185–187 Black Lung Benefits Revenue Act 1977
	185	X			Black Lung—Self dealing (990–BL)
	186	X			Black Lung—Taxable expenditures (990–BL)
	187	X			Black Lung—Excess contributions to Black Lung Benefit Trusts (6069)
	188	X			Abusive tax shelters TEFRA, Sec. 320
	189	X			Aiding and abetting TEFRA, Sec. 324
4	190	X			Frivolous income tax returns TEFRA, Sec. 326
3	191	X	—	—	Arbitrage Rebate if tax-exempt bond issue proceeds used for arbitrage after 12–31–1986 (PSC only) IRC 148(f). (8038–T)
					Nos. 192 and 193 effective with Tax Year 1987 returns:

**Exhibit 3.17.41-3 (Cont. 15) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
4	192	X	—	—	Excise Tax on Undistributed Income of Real Estate Investment Trust (REIT) (198612)
4	193	X	—	—	Excise Tax on Undistributed Income of Regulated Investment Companies (RIC) (198613)
4	194	X	—	—	Excess distribution on regular IRA (Expired 12–1996) (5329)
4	195	X	—	—	Excess distribution on lump sum IRA (Expired 12–1996) (5329)
					(Nos. 194–195 effective 1–1–1990)
	196	X	—	—	Unused
	197	X	—	—	Unused
	198	X	—	—	Unused
4	199	X	—	—	Reserved. SCF–13–41 No. 999 converted to 199 for Program 180–52. Nos. 200 to 206, P.L. 514. F–5330 on BMF at 1–1–91
4	200	X	—	—	Disqualified Benefits IRC 4976 (5330)
	201	X	—	—	Excess Fringe Benefits IRC 4977 (5330)
	202	X	—	—	Certain ESOP Distributions IRC 4978B (5330)
	203	X	—	—	Prohibited Allocations (ESOP) IRC 4979A (5330)
	204	X	—	—	Reversion of Plan Assets IRC 4980 (5330)
	205	X	—	—	Excess Contributions IRC 4979 (5330)
	206	X	—	—	Excess Accumulations IRC 4974 (5329)
					Note: Some of these are other than Tax Class 4: See Part (1)
3	207	X	—	—	US Real Estate Mortgage Investment Conduit Income Tax Return, Begin on NMF 1–1–1988. (ANSC Only) (1066)
3	207	X	—	—	US Real Estate Mortgage Investment Conduit Income Tax Return, Begin on BMF 1–1–1989. (1066)

**Exhibit 3.17.41-3 (Cont. 16) (07-13-2022)**  
**Guide to Abstract Numbers**

<b>True Tax Class</b>	<b>Abs No.</b>	<b>A N M F</b>	<b>B M F</b>	<b>I M F</b>	<b>Description</b>
2	208	X	—	—	US Withholding Tax Return for Dispositions by Foreign Persons of US Real Property Interest (PSC Only) (8288)
4	209	X	—	—	Tax on certain ESOP dispositions. (Sec. 4978 and 4978A) (5330)
		X	—	—	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts on F-8697 as follows:
3	210	X	—	—	Corporate (8697)
2	211	X	—	—	Individual (8697)
2	212	X	—	—	Estate or Trust (8697)
4	213	X	X	—	Tax on Political Expenditures IRC 4955. (4720, 4720A)
4	214	X	X	—	Tax on Disqualifying Lobbying Expenditures IRC 4912.(4720, 4720A) F-4720A: Levied on organization Manager(s), form is created by photocopying F-4720, and adding "A" to it for ANMF processing of penalties on individuals, abstracts 151-154. F-4720: Levied on Organization, ANMF or BMF abstracts 151-154, 182, 183, 213, 214.30390 and 6103
1	215	X	—	—	IRC 1446 WHT F-1065 (8-1-1989) (198804, 198805)
4	216	X	—	—	Greenmail (8725)
5	217	X	—	—	Generation-Skipping Transfer Return for Distributions V//// 1-1-1990 F-706GS(D)
5	218	X	—	—	Generation-Skipping Transfer Tax for Terminations V//// 1-1-1990 F-706GS(T)
5	217 to 218	X	—	—	Forms 706GS(D) and (T) on BMF effective 1-1-1991.
4	219	X	—	—	Change in Corporate Control, Begin 1991, PL 101-239, Penalty \$500 per day, maximum \$100,000 (8820)
5	220	X	—	—	US Estate Tax Qualified Domestic Trust
5	220	—	X	—	ANMF PSC only 8-1991, BMF 1992. IRC 2056A and (d). (F-706-QDT)

**Exhibit 3.17.41-3 (Cont. 17) (07-13-2022)**  
**Guide to Abstract Numbers**

True Tax Class	Abs No.	A N M F	B M F	I M F	Description
6	221	X	—	—	Excise Taxes on Excess Inclusions of REMIC Residual Interests (Real Estate Mortgage Investment Conduit) IRC 860E(e)(1). Due beginning 3–24–1993
4	222	X	—	—	Low-Income Housing Credit Allocation Certification (198609), and Annual Statement (8609A)
4	223	X	—	—	Annual Low-Income Housing Credit Agencies Report (8610). Forms 8609 and 8610 (PSC only, begin 1993)
4	224	X	—	—	Additional Tax on Prohibited Transactions IRC 4975(b). (F–5330)
4	225	X	—	—	Additional tax on Failure to Meet Minimum Funding IRC 4971(b). (F–5330)
4	226	X	—	—	Tax on Failure to Pay Liquidity Shortfall IRC 4971(f)(1). (F–5330)
4	227	X	—	—	Additional Tax for Failure to Pay Liquidity Shortfall IRC 4971(f)(2). (F–5330)
4	228	X	—	—	Failure to provide notice of Signification reduction in future accruals. IRC 4980 F Section 653–659 (F–5330)
4	229	X	—	—	Reserved (F–5330)
4	230	X	—	—	Reserved (F–5330)
4	231	X	—	—	Failure to Provide for 18 months Guaranteed Health Coverage IRC 4980 (b) COBRA
4	232	X	X	—	Initial Taxes on Excess Benefits Transaction IRC 4958 (F–4720A)
4	233	X	—	—	Tax on Excess MSA Contributions Section 4973(A)2 (F–5329)
6	234	X	-	-	Pay the 40% excise tax imposed under section 5891 on the factoring discount
0	235	X	-	-	Tax on Excess Contribution ED IRA IRC 4973 (a)(4)
0	236	X	-	-	Tax on Excess Roth IRA Contributions IRC 4973 (a)(1)

**Exhibit 3.17.41-3 (Cont. 18) (07-13-2022)**  
**Guide to Abstract Numbers**

<b>True Tax Class</b>	<b>Abs No.</b>	<b>A N M F</b>	<b>B M F</b>	<b>I M F</b>	<b>Description</b>
4	237	X			Prohibited Tax Shelter Transaction IRC Section 4965 Forms 4720 and 5330
4	238	X			Tax on Taxable Distributions IRC Section 4966 Form 4720
4	239	X			Tax on Prohibited Benefits IRC Section 4967 Form 4720
4	240	X			Tax on Unrelated Business Taxable Income of Charitable Remainder Trusts Section 664(c)(2) Form 4720
4	999	X	—	—	Reserved. SCF-13-41 converts any invalid number encountered to 999 until corrected.

**Exhibit 3.17.41-4 (07-13-2022)****Credit Reference Numbers**

<b>CRN</b>	<b>Description</b>	<b>Effective Date</b>	<b>Expired Date</b>
301	Gasoline		09/30/2001
302	Gasoline to make Gasohol		09/30/2001
303	Diesel Fuel		09/30/2001
304	Special Motor Fuel		09/30/2001
305	Diesel Fuel used in Intercity buses		09/30/2001
306	N/A		
307	Renewable diesel mixtures 1.00	2006	
308	N/A		
309	N/A		
310	Aviation Fuel Commercial Use		09/30/2001
311	Overpayment Windfall Profit Tax		09/30/2001
312	Gasohol		09/30/2001
313	N/A		
314	Form 1040 N/A		
315	Form 1040 N/A		
316	Form 1040 N/A		
317	Imported Chemical Substances	07/01/2022	
318	Diesel powered vehicle credit		8/20/1996
319	N/A		
320	Accum. Earnings Tax (used by Exam only)		
321	Personal Holding Corp. Tax (used by Exam only)		
322	Local telephone service and toll telephone service	10/01/2001	
323	Compressed natural gas (IRS No 101)	10/01/2001	
324	Aviation gasoline (IRS No 14) (o/t CRN 354)	10/01/2001	
325	Environmental Tax (RC 59A)	1/31/1987	
326	Transportation of persons by air	10/01/2001	
327	Use of international air travel facilities	10/01/2001	
328	Transportation of property by air	10/01/2001	



**Exhibit 3.17.41-4 (Cont. 1) (07-13-2022)****Credit Reference Numbers**

<b>CRN</b>	<b>Description</b>	<b>Effective Date</b>	<b>Expired Date</b>
329	Transportation by water	10/01/2001	
330	Gas guzzler	10/01/2001	
331	Sport fishing equipment	10/01/2001	
332	Electric outboard motors and sonar devices	10/01/2001	
333	Adjustments to Form 1042S (Not Excise)		
334	Adjustments to EDA (Not Excise)	10/01/2001	
335	Adjustment to Schedule H Advanced EIC (Not Excise)	10/01/2001	
336	Child Tax Credits (Not Excise)	10/01/2001	
337	Spousal MFT 31 Payments (Not Excise)	10/01/2001	
338	Not applicable to Excise	10/01/2001	
339	Not applicable to Excise	10/01/2001	
340	Gas Guzzler	10/01/2001	
341	Sport Fishing equipment	10/01/2001	
342	Electric outboard motors and sonar devices	10/01/2001	
343	Not applicable to Excise	10/01/2001	
344	Bows	10/01/2001	
345	Ozone-depleting chemicals (flr stks) IRS No. 20	10/01/2001	
346	Kerosene (IRS No. 35) (o/t CRNS 347 and 348)	10/01/2001	
347	Nontaxable use of undyed kerosene in certain intercity and local buses	10/01/2001	06/30/2002
348	Nontaxable use of undyed kerosene in trains	10/01/2001	06/30/2002
349	ODC tax on imported products (IRS No. 19)	10/01/2001	
350	Nontaxable use of undyed diesel fuel in certain intercity and local buses	10/01/2001	
351	Alcohol sold as but not used as fuel	10/01/2001	
352	Nontaxable use of LPG in certain intercity and local buses	10/01/2001	
353	Nontaxable use of undyed diesel fuel in trains	10/01/2001	

**Exhibit 3.17.41-4 (Cont. 2) (07-13-2022)**  
**Credit Reference Numbers**

CRN	Description	Effective Date	Expired Date
354	Nontaxable use of aviation gasoline in commercial aviation (o/t foreign trade)	10/01/2001	
355	Nontaxable use of aviation fuel in commercial aviation (o/t foreign trade)	10/01/2001	
356	Use of gasoline for 10% gasohol blending	10/01/2001	12/31/2004
357	Use of gasoline for 7.7% gasohol blending	10/01/2001	12/31/2004
358	Gasoline for 10% gasohol	10/01/2001	12/31/2004
359	10% Gasohol	10/01/2001	12/31/2004
360	Diesel fuel (o/t CRNs 350 and 353)	10/01/2001	
361	LPG (o/t CRN 352)	10/01/2001	
362	Gasoline	10/01/2001	
363	Use of gasoline for 5.7% gasohol blending	10/01/2001	12/31/2004
364	Inland waterways fuel use	10/01/2001	
365	Form 2290	10/01/2001	
366	Highway-type tires	10/01/2001	
367	Form 11-C	10/01/2001	
368	Form 730	10/01/2001	
369	Aviation fuel (o/t CRNs 355 and 377)	10/01/2001	
370	Arrow components (IRS No. 102)	10/01/2001	
371	Dyed diesel fuel used in trains	10/01/2001	
372	Not Applicable to Excise	10/01/2001	
373	Gasoline for 7.7% gasohol	10/01/2001	12/31/2004
374	Gasoline for 5.7% gasohol	10/01/2001	12/31/2004
375	7.7% Gasohol	10/01/2001	12/31/2004
376	5.7% Gasohol	10/01/2001	12/31/2004
377	Aviation fuel for use in commercial aviation (o/t foreign trade) (o/t CRN 355)	10/01/2001	
378	Dyed diesel fuel used in certain intercity or local buses	10/01/2001	
379	Other fuels	10/01/2001	
380	Foreign insurance (IRS No. 30)	10/01/2001	
381	Obligations not in registered form (IRS No. 31)	10/01/2001	

**Exhibit 3.17.41-4 (Cont. 3) (07-13-2022)****Credit Reference Numbers**

<b>CRN</b>	<b>Description</b>	<b>Effective Date</b>	<b>Expired Date</b>
382	Coal - Underground mined (IRS No. 36) (per ton)	10/01/2001	
383	Truck, trailer, and semi-trailer chassis and bodies, and tractors (IRS No. 33)	10/01/2001	
384	Coal - underground mined (IRS No. 37)(% of sales price)	10/01/2001	
385	Coal - surface mined (IRS No. 38) (per ton)	10/01/2001	
386	Coal - surface mined (IRS No. 39) (% of sales price)	10/01/2001	
387	Fishing tackle boxes	1/1/2005	
388	Qualified biodiesel (other than agri-biodiesel) mixtures .50	1/1/2005	
389	Arrows	4/01/2005	
390	Qualified agri-biodiesel mixtures 1.00	1/1/2005	
391	N/A		
392	Passenger vehicles	10/01/2001	
393	Alcohol mixtures containing ethanol .51	1/1/2005	
394	Alcohol mixtures containing alcohol o/t ethanol .60	1/1/2005	
395	Other non taxable use (LPG)	1/1/2005	
396	N/A		
397	Vaccines	10/01/2001	
398	Ozone-depleting chemicals	10/01/2001	
399	N/A		
411	Nontaxable use of Gasoline Exported		
412	Nontaxable use of Aviation Gas Exported		
413	Nontaxable use of Undyed Diesel fuel Exported		
414	Nontaxable use of Undyed Kerosene Exported		
415	Nontaxable Exported dyed diesel fuel		
416	Nontaxable Exported dyed kerosene		
417	Kerosene used in Commercial Aviation (other than foreign trade)	2006	

**Exhibit 3.17.41-4 (Cont. 4) (07-13-2022)****Credit Reference Numbers**

<b>CRN</b>	<b>Description</b>	<b>Effective Date</b>	<b>Expired Date</b>
418	Nonexempt Kerosene used in noncommercial aviation	2006	
419	Nontaxable Liquefied Petroleum Gas (LPG)	2006	
420	Nontaxable P-Series fuels	2006	
421	Nontaxable Compressed Natural Gas (CNG) (GGE = 126.67 cu. ft.)		
422	Nontaxable Liquefied hydrogen		
423	Nontaxable use of any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		
424	Nontaxable use of liquid hydrocarbons derived from biomass		
425	Nontaxable use of Liquefied Natural Gas (LNG)		
426	Alternative Fuel Credit Liquefied Petroleum Gas (LPG) .50		
427	Alternative Fuel Credit P-Series Fuels .50		
428	Alternative Fuel Credit Compressed Natural Gas (CNG) (GGE = 121 cu. ft.) .50		
429	Alternative Fuel Credit Liquefied Hydrogen .50		
430	Alternative Fuel Credit Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process .50		
431	Alternative Fuel Credit Liquid hydrocarbons derived from biomass .50		
432	Alternative Fuel Credit Liquefied Natural Gas (LNG) .50		
433	LUST Tax on aviation fuels used in foreign trade		
434	LUST Tax on fuels used in Trains or Inland Waterways		
435	Nontaxable use of liquefied gas derived from biomass	2008	
436	Liquefied gas derived from biomass	2008	
437	Compressed gas derived from biomass	2008	
438	Medical Device	2013	

**Exhibit 3.17.41-4 (Cont. 5) (07-13-2022)****Credit Reference Numbers**

<b>CRN</b>	<b>Description</b>	<b>Effective Date</b>	<b>Expired Date</b>
439	Patient-Centered Outcomes Research Fee	2013	
454	Chemical Substance (other than ODC)	07/01/2022	