

Modernized e-File Test Package for Excise Tax e-File

Form 720: Quarterly Federal Excise Tax Return

Form 2290: Heavy Highway Vehicle Use Tax Return, and;

Form 8849: Claim for Refund of Excise Tax for Tax Year 2007



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Forms 2290, 8849 and 720 ASSURANCE TESTING TAX YEAR 2007

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2007 filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/taxpros/article/0,,id=109646,00.html> URL. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting ETEC returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected.

The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

- Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- Returns have few validation or math errors;
- IRS can receive and process the electronic returns;
- Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2007 Assurance Testing System (ATS) consists of 4 (four) return scenarios for Forms 720 and 3 (three) for Form 2290 and 6 (six) for Form 8849. The test returns include a limited number of forms and schedules that are accepted for electronic filing.

Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls, Tax Period and Form types as outlined in Exhibit 3.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: <http://www.w3.org/XML/>
- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: <http://www.xmlspy.com/>
- Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services: Microsoft Core XML Services:
<http://www.microsoft.com/downloads/details.aspx?FamilyID=3144b72bb4f2-46da-b4b6-c5d7485f2b42&DisplayLang=en>

Note: The Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing -- this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions).

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario

Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

We are not providing the forms in the tests in PDF format. Fields where we are indicating no entry are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin June 11, 2007. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

ELECTRONIC SIGNATURES

Tax Professionals who file Forms 720, 2290 and 8849 have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453-EX, the scanned 8453-EX must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected. When filing a return through a webe-based application (Internet) use Form 8453-EX. Taxpayer must keep the signed and dated 8453-EX for submission to the IRS if requested.

• Practitioner PIN

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.

2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-EX.

The following fields are required for the Practitioner PIN method or the return will be rejected:

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

• **Scanned Form 8453**

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-EX will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of “Binary Attachment 8453 Signature Document” must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453-EX. The signed Form 8453-EX must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named “8453 Signature Document”.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Form 720 should be transmitted with two returns in each of the same-day transmissions. Form 2290 should be transmitted with two returns in one transmission and one return in the other same -day transmission. Form 8849 should be transmitted with three returns in each same-day transmission.

COMMUNICATION TEST FOR THE e-file SYSTEM

IRS allows two means of transmission for ETEC MeF, Internet Filing Application (IFA), and Application to Application (A2A). If you are a Transmitter using accepted software, you must complete an error-free communications test with TCC. Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A. If you will be transmitting through all portals, Internet and A2A, communications tests must be performed through all systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to “production” status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

ATS PRE-TESTING INSTRUCTIONS

Software Testing:

These are the steps to follow when a Software Developer calls and they are ready to test.

1. Go into the Third Party Data Store (TPDS) and access the SWD/LT's record. Pull up the Software Products Page and record the required information and generate the Software ID. Give them the Software ID and inform them that it must be used in testing and during live production. Assign a Test ETIN **AND** a Production ETIN.
2. Tell them that we will email a list of questions concerning their software limitations. From e-Case/Peoplesoft send the email for them to complete and return via email. This Word document will be password protected to ensure the data stays secure. The password is "**mef**". (NOTE: Remember they do not have to provide all forms and schedules, nor all occurrences for a particular form or schedule. If they are not excluding a form, they must test the complete form or schedule with no field limitations except the number of occurrences, if that form is in one of the test case scenarios.) When you receive the completed limitation questionnaire, email a secured copy to Dianne Jackson from the ETEC team.
3. Inform them that we strongly encourage that they run their file through a validating parser before sending it to the IRS. (For information regarding parsers, refer to the ETEC Test Publication 4594.)
4. When someone calls in to test, ask them if they are using Internet Filing Application (IFA) or Application to Application (A2A). Refer them to Publication 4164 for additional information concerning transmission channels.
5. Ask them to call each time they have completed transmitting their test file. Be sure they have your name and ask for you when they call the e-Help Desk number.

Communications Testing:

These are the steps to follow when a Transmitter calls and states they are ready to test.

When someone calls in to test, ask them:

If they are using IFA and/or A2A:

- If using more than one method to transmit returns, they will need to test all of their transmission methods.
- If testing with A2A:
 - o Ask them if they have completed their System Enrollment (Note: the process will change when Automated System Enrollment is implemented).
 - If they have not, tell them to send an e-mail to [ETEC Mailbox@irs.gov](mailto:ETEC-Mailbox@irs.gov) and request the information regarding System Enrollment.
 - If they have completed their System Enrollment, ask them if they have their Password and Token that they will need for their Initial Login.
 - Tell them they will need to successfully complete the following service requests: Initial Login, Send Submissions, Get New Acknowledgements and Get New Submission Status. They can test all of the Service Requests, but the ones listed above are the required ones.

ATS REVIEW REQUIREMENTS

Software Developer

Software Testing:

When Software Developer calls and says they have transmitted their test returns and are ready for final review.

- Verify that the all test returns (or fewer based on limitations) were received in 2 separate same day transmissions.
- Review the acknowledgement files to verify that all the test returns have been accepted.

If the above criteria is met, follow these steps for 100% review:

You will do a 100% review of all of the scenarios for each return type being supported (must do 4 Form 720 scenarios, must do 3 Form 2290 scenarios, and 6 Form 8849 scenarios). 100% review must only be done on an accepted return.

Note: Be sure that you view at least one 8453-EX binary attachment unless the binary attachment is listed as a limitation.

- Review the test returns using Return Request and Display (RRD)
- Compare all the figures shown on the test return received from the Software Developer (info on RRD) with the figures shown on the completed return for each test scenario in Publication 4594.
- Amounts shown on the returns need to match. If figures are different, contact Dianne Jackson at (202) 283-6001 or e-mail her at Dianne.Jackson@irs.gov. She will determine whether it is a “Critical” or “Non-Critical” error.
- Check to see that all the attachments that are listed in the test scenarios are on RRD, since the return will not reject if they are missing. If they are missing, contact SWD, since all attachments must be present unless they are listed in their stated limitations. (Critical Error)

For the remaining accepted test returns, you will only review the lines shown in the table below.

- Review the test returns using Return Request and Display (RRD)
- Compare the figures from the test scenarios in Publication 4594 for the lines listed in the table below with the figures from the test returns displayed in RRD.
- Amounts on the lines indicated above need to match. If figures are different, contact Dianne Jackson at (202) 283-6001 or e-mail her at Dianne.Jackson@irs.gov. She will determine whether it is a “Critical” or “Non-Critical” error.
- There must be no critical errors on the returns reviewed for the software to pass ATS. If there are critical errors on any of the returns, you will need to call the SWD and explain the errors and they will need to correct the errors and resubmit the test returns. **Note:** Remember, if the SWD has limitations and cannot do a certain form or schedule, this could affect the figures on the return.

Once the software has passed, take the following steps:

- Access the SWD’s record on TPDS and change the Software Status on the Software Products Page from Testing to Passed.
- Call and e-mail the SWD and tell them that the software has passed and they can market their software.
- Ask them if they want their software listed on the Software Developer’s Page on the irs.gov website. If they do want their software listed, give the ETIN and Company’s DBA to your Workleader who will contact the ETEC team.

ATS REVIEW REQUIREMENTS

Communications Testing

When the Transmitter calls and tells us they have transmitted their test returns and are ready for review.

- Verify that the test returns they are required to transmit were received in two separate same day transmissions.
- If they are only testing Form 720, verify that the 4 test returns they are required to transmit were received in two separate same day transmissions (2 returns in one transmission and 2 returns in the other transmission).
- If they are only testing Form 2290, verify that the 3 test returns they are required to transmit were received in two separate same day transmissions (2 returns in one transmission and 1 return in the other transmission).
- If they are only testing Form 8849, verify that the 6 test returns they are required to transmit were received in two separate same day transmissions (3 returns in one transmission and 3 returns in the other transmission).
- Review the acknowledgement files to verify that all the test returns have been accepted.
- **Note:** If the Transmitter indicated on their e-file Application that they will be transmitting through A2A and/or the Internet, they will be required to do their Communications Test through A2A and/or IFA.

Once the Transmitter has passed their Communication Test, take the following steps:

- Access the Transmitter's record on TPDS and change the ETIN status for their Transmitter ETIN on the Forms Page from "T" Test to "P" Production.
- Call the Transmitter and tell them they have passed their Communications Test and will be ready to file production returns when live processing begins. If they wish to continue testing, they will need to request a Test ETIN by calling the e-Help Desk and will need to use the predefined EINs and Name Controls shown in Publication 4594.

TY 2007 ACCEPTANCE TESTING SYSTEM (ATS) QUESTIONS FOR SOFTWARE DEVELOPERS

Please save this document to your hard-drive. Complete the list of questions below. Respond to the original e-mail by selecting “Reply to All” and reattach the completed document. Send the reply to *IRS E~Helpmail with a cc to Dianne.Jackson@irs.gov.

General Information

Firm Name:

Address:

EIN:

ETIN:

EFIN:

Primary Contact information -

Name:

Phone number: () -

Fax number: () -

e-mail address:

Secondary Contact information (optional) -

Name:

Name:

Phone number: () -

Fax number: () -

e-mail address:

Software Limitations

- General limitations:
- Form limitations: Provide a list of the forms your software **will** support.

Other Software Information

- What transmission channel will you use:
Internet Filing Application (IFA)? (Yes/No)
Application-to-Application (A2A)? (Yes/No)
- Will you support PDF? (Yes/No)
- Will you support all attachments defined in the schema?
(Yes/No)

EXHIBITS

The following exhibits are provided at the end of this document:

Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes

Exhibit 2 – Foreign Country Codes

Exhibit 3 – List of valid EINs and Name Controls

Exhibit 4 – Tax Year 2007 720 Test Scenarios

Exhibit 5 – Tax Year 2007 2290 Test Scenarios

Exhibit 6 – Tax Year 2007 8849 Test Scenarios

EXHIBIT 1 VALID ZIP CODES

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT1 -Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S. POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Federated States of Micronesia	FM	969nn
Guam	GU	9691n, 9692n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	9695n
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1065 and 1065-B returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The partnership return filer address (1065/1065-B) must contain a state abbreviation to be treated as (and processed in Philadelphia) an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 2
FOREIGN COUNTRY CODES

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea

BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali

ID	Indonesia	MT	Malta
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates

WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistan	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

Exhibit 3

Valid EIN and Name Controls

Form	Name Control	EIN	Tax Year End Month
8849 Sch 1 Test 1	ESIN	11-1000005	12
8849 Sch 2 Test 1	DSSN	11-1000006	12
8849 Sch 3 Test 1	EFAN	11-1000007	02
8849 Sch 5 Test 1	WBCN	11-1000010	12
8849 Sch 6 Test 1	FSIN	11-1000008	08
8849 Sch 8 Test 1	SOCN	11-1000009	12

Form	Name Control	EIN	Quarter End Date
720-6197 Test 1	SGCN	11-1000002	07/2007
720-6197 Test 2	RRCN	11-1000003	07/2007
720-6627 Test 1	WCSM	11-1000000	07/2007
720-6627 Test 2	LPSN	11-1000001	07/2007

Form	Name Control	EIN	Tax Period Begin Date
2290 Sch 1 Test 1	SGFN	11-1000004	07/2007
2290 Sch 1 Test 2	PMSN	11-1000011	07/2007
2290 Sch 1 Test 3	BSCN	11-1000012	07/2007

Exhibit 4

F720 F6197 TY2007 test 1

F720 F6197 TY2007 test 2

F720 F6627 TY2007 test 1

F720 F6627 TY2007 test 2

F720 F6197 TY2007 test 1

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 12/2007

Filer

EIN - 11-1000002
Name – Stone Grove Company
NameControl - SGC
Phone – 703-777-2222
USAddress – 1223 Spruce Lane, Fairfax, VA 22031

Officer

Name – James P. Jones
Title - President
Phone – 703-777-2121
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – 123456789
Phone -703-777-2222
EmailAddress -
DatePepared –self select
SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Form 6197 Gas Guzzler Tax Cont

Stone Grove Company
11-1000002

Part II Identification of Models Subject to Gas Guzzle Tax

Line No. From above	No. of Vehicles	Make, model name, and model year	Fuel Economy Rating
7	2009	BMW M6 ('06, 07)	0.00
8	203	BMW ('06, 07)	0.00

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► See the Instructions for Form 720.

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Check here if:

- ☐ Final return
☐ Address change

Name
Stone Grove Company
Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)
1223 Spruce Lane
City, state, and ZIP code. (If you have a foreign address, see the instructions.)
Fairfax, VA 22031

Quarter ending
12/31/2006
Employer identification number

FOR IRS USE ONLY

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Part I

IRS No.	Environmental Taxes (attach Form 6627)		Tax	IRS No.
18	Domestic petroleum oil spill tax			18
21	Imported petroleum products oil spill tax			21
98	Ozone-depleting chemicals (ODCs)			98
19	ODC tax on imported products			19
	Communications and Air Transportation Taxes (see instructions)		Tax	
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air			26
28	Transportation of property by air			28
27	Use of international air travel facilities			27
	Fuel Taxes	Number of gallons	Rate	Tax
60	(a) Diesel fuel, tax on removal at terminal rack		\$.244	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244	
104	Diesel-water fuel emulsion		.198	104
71	Dyed diesel fuel used in trains		.001	71
105	Dyed diesel fuel, LUST tax		.001	105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack		.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184	
14	Aviation gasoline		.194	14
112	Liquefied petroleum gas (LPG)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183	120
121	Liquefied hydrogen		.184	121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244	122
123	Liquid hydrocarbons derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
	Retail Tax	Rate	Tax	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
31	Other Excise Tax	Amount of obligations	Rate	Tax	31	
	Obligations not in registered form		\$.01			
36	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	36
36	Coal—Underground mined			\$1.10 per ton		36
37				4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39				4.4% of sales price		39
108	Taxable tires other than biasply or super single tires (see instructions)				108	
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109	
113	Taxable tires, super single tires designed for steering (see instructions)				113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. ☐ 8335400				40	
97	Vaccines (see instructions)				97	
30	Foreign Insurance Taxes	Premiums paid	Rate	Tax	30	
	Policies issued by foreign insurers (see instructions)					
	Casualty insurance and indemnity bonds		\$.04			
	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$ 8335400 00		

Part II

IRS No.	Rate	Tax	IRS No.		
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price	41		
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price	110		
42	Electric outboard motors	3% of sales price	42		
114	Fishing tackle boxes	3% of sales price	114		
44	Bows, quivers, broadheads, and points	11% of sales price	44		
106	Arrow shafts	\$.42 per shaft	106		
64	Inland waterways fuel use tax	Number of gallons	Rate	Tax	64
64	Inland waterways fuel use tax		\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
20	Floor Stocks Tax	Tax	20		
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.				
2 Total. Add all amounts in Part II.				\$ 0 00	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	8335400 00
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	8335400 00
☒	Check here if you used the safe harbor rule to make your deposits.		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	8335400 00
9	Add lines 4 and 8	9	8335400 00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☒ Refunded to you.	11	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see the instructions)? ☐ Yes. Complete the following. ☐ No.	
	Designee name Phone no. () Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature Date James P. Jones Type or print name below signature.	President Title Telephone number (703) 777-2121

Schedule A Excise Tax Liability (see instructions)

Note. You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day			16th-last day		
First month	A	1088300	00	B	1413200	00
Second month	C	1577400	00	D	1307200	00
Third month	E	1375000	00	F	1574300	00
Special rule for September*	▶			G		
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						8335400 00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day			16th-last day		
First month	M			N		
Second month	O			P		
Third month	Q			R		
Special rule for September*	▶			S		
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

*Complete only as instructed. See the instructions.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

Schedule C Claims

Month your income tax year ends ►

● **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**

- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

Caution. Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see Caution above line 1)		\$.183		\$	362
b Exported (see Caution above line 1)		.184			411

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported (see Caution above line 1)		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.243			353
c Use in certain intercity and local buses (see Caution above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported (see Caution above line 1)		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see Caution above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported (see Caution above line 1)		.244			414

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369

6 Nontaxable Use of Alternative Fuel					
Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See the Instructions for Form 720 for the credit rate.					
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid hydrocarbons derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425

7 Sales by Registered Ultimate Vendors of Undyed Diesel FuelPeriod of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	360
b Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)Period of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number ► _____

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369

10 Sales by Registered Ultimate Vendors of Gasoline

Registration Number ► _____

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration Number ► _____

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

12 Alcohol Fuel Mixture Credit Period of Claim ►

Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13 Biodiesel or Renewable Diesel Mixture Credit

Period of Claim ►

Registration Number ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration Number ►

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

Caution. For the alternative fuel credit for the period, the claim is limited to the liability reported on Form 720 for IRS Nos. 79, 112, 118, 120, 121, 122, 123, and 124. See the Instructions for Form 720 for details.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid hydrocarbons derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

15 Other claims. See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c Exported dyed kerosene (see Caution above line 1 on page 4)		416
d Diesel-water fuel emulsion (see instructions)		
e Registered credit card issuers		
f		
g		
h		
i		

16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.**16**

Form 720

Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720. ▼				Form 720-V (2007)	
720-V Department of the Treasury Internal Revenue Service		Payment Voucher		OMB No. 1545-0023	
		▶ Do not staple or attach this voucher to your payment.		2007	
1 Enter your employer identification number.		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
☐ 1st Quarter	☐ 3rd Quarter	Enter your address.			
☐ 2nd Quarter	☐ 4th Quarter	Enter your city, state, and ZIP code.			

Gas Guzzler Tax

► See instructions on back.

► Attach to Form 720.

OMB No. 1545-0242

Name (as shown on Form 720)

Stone Grove Company

Quarter ending

12/31/2006

Employer identification number

11 1000002

Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
	(a) At least	(b) But less than	(c) Tax rate				(a) At least	(b) But less than	(c) Tax rate		
1	22.5	—	\$0			7	16.5	17.5	\$3,000	2009	6027000
2	21.5	22.5	1,000	1054	1054000	8	15.5	16.5	3,700	203	751100
3	20.5	21.5	1,300	225	292500	9	14.5	15.5	4,500		
4	19.5	20.5	1,700	120	204000	10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2	4200	11	12.5	13.5	6,400		
6	17.5	18.5	2,600	1	2600	12	—	12.5	7,700		
13 Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40 ►											8335400

Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
2	0.00	1054	BMW4 Coupe ('01,02,03,04,05,06) BMW M6 conv ('02,03,04,05,06,07) BMW Z4 Roadster ('06,07)
3	0.00	225	BMW6conv('02,03,04,05,06) BMW540('01) BMW550('06,07) BMW650('06,07) BMW645('05,06,07)
4	0.05	120	BMW 645 ('06,07) BMW 760 ('06,07)
5	0.00	2	BMW M5 (2000 BMW Z8 (2001)
6	0.01	1	BMW 750 (2001)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The definition of automobile for purposes of the gas guzzler tax has been revised. Limousines with a gross unloaded vehicle weight of greater than 6,000 pounds are not subject to the gas guzzler tax, effective for sales, uses, or leases after September 30, 2005.

Purpose of Form

Use Form 6197 to figure the gas guzzler tax. The gas guzzler tax is imposed on the sale, use, or lease by the manufacturer or importer of an automobile of a model type that does not meet certain standards for fuel economy. Automobiles imported for business or personal use are subject to the tax.

The tax liability is figured each quarter and reported on Form 720. See the Instructions for Form 720 for information on how to file and make deposits.

If you import a gas guzzling automobile, you may be eligible to make a one-time filing for which no employer identification number is needed and no deposit is required. See *One-Time Filing* below for more information.

Definitions

Sale includes the manufacturer's first use of an automobile or first lease of an automobile. For rules on paying the tax in the case of a first lease, see section 4217(e)(2).

Manufacturer includes a producer or importer. The lengthening of existing automobiles is considered manufacture.

Automobile (including limousines) means any four-wheeled vehicle rated at 6,000 pounds or less unloaded gross weight that is propelled by an engine powered by gasoline or diesel fuel and is intended for use mainly on public streets, roads, and highways.

Automobile does not include vehicles operated exclusively on a rail or rails; vehicles sold for use and used (a) as ambulances or combination ambulance-hearses, (b) as Federal, state, or local police or other law enforcement vehicles, and (c) for firefighting purposes; or nonpassenger automobiles as defined in 49 CFR (Code of Federal Regulations) 523.5.

Fuel economy means the average number of miles an automobile travels on a gallon of gasoline (or an equivalent amount of other fuel) as determined by the Environmental Protection Agency (EPA).

Model type means a particular class of automobile as determined by EPA regulations.

Instructions for Part I

Complete Part I, lines 2 through 13.

Column (d). Each line indicates a rating category based on the fuel economy (mpg) of the model type. Enter the number of automobiles sold, used, or leased during the quarter in column (d) on the applicable line for the rating category.

If you sold two or more models that fall within one category, enter the total number of cars for all models in that category (see *Example* below).

Column (e). To figure the tax due for each category, multiply the tax rate (column (c)) by the number of automobiles you entered in column (d). Enter the result in column (e).

Line 13. Enter on line 13 the total of all amounts in column (e).

Example. In the second calendar quarter of 2006, a manufacturer sold:

Model	Fuel economy rating (mpg)	No. sold
X	20	6
Y	19.7	8
Total automobiles sold		14

To complete Form 6197, the manufacturer would:

1. Find the fuel economy rating for the models sold. Both models fall in the category for line 4 (19.5 - 20.5).
2. Enter 14 in column (d), line 4.
3. Enter \$23,800 (\$1,700 x 14) in column (e), line 4.
4. Enter \$23,800 on line 13, and on the line for IRS No. 40 on Form 720 for the second calendar quarter of 2006.

Instructions for Part II

Complete Part II by entering the information for each model type sold during a quarter.

Using the facts in the *Example* above, the manufacturer would make two entries, one for Model X and one for Model Y.

If you need more space, attach a schedule in the same format as Part II.

One-Time Filing

If you import a gas guzzling automobile, you may be eligible to make a one-time filing of Form 720 and Form 6197 if you meet both of the following conditions:

- You do not import gas guzzling automobiles in the course of your trade or business and
- You are not required to file Form 720 reporting excise taxes for the calendar quarter, except for a one-time filing.

To make a one-time filing:

1. File the return for the quarter in which you incur liability for the tax. See *When To File* in the Instructions for Form 720.
2. Pay the tax with the return. No deposits are required.
3. If you are an individual and do not have an employer identification number (EIN), enter your social security number (SSN) or individual taxpayer identification number (ITIN) on Form 720 and Form 720-V, Payment Voucher, in the space for the EIN.
4. Check the one-time filing box above Part I of Form 720.

Example. In August 2006, H, an individual, imports a car. The car has a fuel economy rating of 15 mpg, so H is liable for the gas guzzler tax of \$4,500 (Form 6197, line 9). H meets the two conditions for a one-time filing, that is, (1) does not import gas guzzling automobiles in the course of his trade or business, and (2) is not otherwise required to file Form 720. H must file Forms 720 and 6197 for the third calendar quarter of 2006. H does not have to deposit the gas guzzler tax of \$4,500 but instead pays with the return. H checks the one-time filing box on Form 720.



F720 F6197 TY2007 test 2

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 12//2007

Filer

EIN - 11-1000003
Name – Rose Red Corporation
NameControl - RRCN
Phone – 703-888-2222
USAddress – 2222 Red Lane, Fairfax, VA 22031

Officer

Name – James R. Cook
Title - President
Phone – 703-888-9999
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – 000000001
Phone -703-888-2555
EmailAddress -
DatePeared –self select
SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► See the Instructions for Form 720.

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Check here if:

- ☐ Final return
☐ Address change

Name
Red Rose Corporation
Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)
2222 Red Lane
City, state, and ZIP code. (If you have a foreign address, see the instructions.)
FairFax, VA 22031

Quarter ending
12/31/2006
Employer identification number
11-1000003

FOR IRS USE ONLY

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Part I

IRS No.	Environmental Taxes (attach Form 6627)		Tax	IRS No.
18	Domestic petroleum oil spill tax			18
21	Imported petroleum products oil spill tax			21
98	Ozone-depleting chemicals (ODCs)			98
19	ODC tax on imported products			19
	Communications and Air Transportation Taxes (see instructions)		Tax	
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air			26
28	Transportation of property by air			28
27	Use of international air travel facilities			27
	Fuel Taxes	Number of gallons	Rate	Tax
60	(a) Diesel fuel, tax on removal at terminal rack		\$.244	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244	
104	Diesel-water fuel emulsion		.198	104
71	Dyed diesel fuel used in trains		.001	71
105	Dyed diesel fuel, LUST tax		.001	105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack		.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184	
14	Aviation gasoline		.194	14
112	Liquefied petroleum gas (LPG)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183	120
121	Liquefied hydrogen		.184	121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244	122
123	Liquid hydrocarbons derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
	Retail Tax	Rate	Tax	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
31	Other Excise Tax	Amount of obligations	Rate	Tax	31	
	Obligations not in registered form		\$.01			
36	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	36
	Coal—Underground mined			\$1.10 per ton		
37				4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39				4.4% of sales price		39
108	Taxable tires other than biasply or super single tires (see instructions)				108	
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109	
113	Taxable tires, super single tires designed for steering (see instructions)				113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. ☐				6581700 00 40	
97	Vaccines (see instructions)				97	
30	Foreign Insurance Taxes	Premiums paid	Rate	Tax	30	
	Policies issued by foreign insurers (see instructions)					
	Casualty insurance and indemnity bonds		\$.04			
	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$ 6581700 00		

Part II

IRS No.	Rate	Tax	IRS No.		
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price	41		
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price	110		
42	Electric outboard motors	3% of sales price	42		
114	Fishing tackle boxes	3% of sales price	114		
44	Bows, quivers, broadheads, and points	11% of sales price	44		
106	Arrow shafts	\$.42 per shaft	106		
64	Inland waterways fuel use tax	Number of gallons	Rate	Tax	64
			\$.201		
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
20	Floor Stocks Tax	Tax	20		
	Ozone-depleting chemicals (floor stocks). Attach Form 6627.				
2 Total. Add all amounts in Part II.				\$ 0 00	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	6581700 00
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	6581700 00
☒	Check here if you used the safe harbor rule to make your deposits.		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	6581700 00
9	Add lines 4 and 8	9	6581700 00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☒ Refunded to you.	11	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see the instructions)? ☐ Yes. Complete the following. ☐ No.	
	Designee name Phone no. () Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature James R. Cook Type or print name below signature.	President Title Telephone number (703) 888-9999

Schedule A Excise Tax Liability (see instructions)

Note. You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day			16th-last day		
First month	A	633900	00	B	1443600	00
Second month	C	1051800	00	D	830700	00
Third month	E	767400	00	F	1854300	00
Special rule for September*	▶			G		
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						6581700 00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day			16th-last day		
First month	M			N		
Second month	O			P		
Third month	Q			R		
Special rule for September*	▶			S		
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

*Complete only as instructed. See the instructions.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

Schedule C Claims

Month your income tax year ends ►

● **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**

- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

Caution. Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see Caution above line 1)		\$.183		\$	362
b Exported (see Caution above line 1)		.184			411

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported (see Caution above line 1)		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.243			353
c Use in certain intercity and local buses (see Caution above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported (see Caution above line 1)		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see Caution above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported (see Caution above line 1)		.244			414

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369

6 Nontaxable Use of Alternative Fuel					
Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See the Instructions for Form 720 for the credit rate.					
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid hydrocarbons derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425

7 Sales by Registered Ultimate Vendors of Undyed Diesel FuelPeriod of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	360
b Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)Period of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number ► _____

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369

10 Sales by Registered Ultimate Vendors of Gasoline

Registration Number ► _____

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration Number ► _____

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

12 Alcohol Fuel Mixture Credit Period of Claim ►

Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13 Biodiesel or Renewable Diesel Mixture Credit

Period of Claim ►

Registration Number ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration Number ►

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

Caution. For the alternative fuel credit for the period, the claim is limited to the liability reported on Form 720 for IRS Nos. 79, 112, 118, 120, 121, 122, 123, and 124. See the Instructions for Form 720 for details.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid hydrocarbons derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

15 Other claims. See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c Exported dyed kerosene (see Caution above line 1 on page 4)		416
d Diesel-water fuel emulsion (see instructions)		
e Registered credit card issuers		
f		
g		
h		
i		

16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.**16**

Form 720

Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720. ▼				Form 720-V (2007)	
720-V Department of the Treasury Internal Revenue Service		Payment Voucher		OMB No. 1545-0023	
		▶ Do not staple or attach this voucher to your payment.		2007	
1 Enter your employer identification number.		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
☐ 1st Quarter	☐ 3rd Quarter	Enter your address.			
☐ 2nd Quarter	☐ 4th Quarter	Enter your city, state, and ZIP code.			

Gas Guzzler Tax

OMB No. 1545-0242

► See instructions on back.

► Attach to Form 720.

Name (as shown on Form 720)

Red Rose Corporation

Quarter ending

12/31/2006

Employer identification number

11 1000003

Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
	(a) At least	(b) But less than	(c) Tax rate				(a) At least	(b) But less than	(c) Tax rate		
1	22.5	—	\$0			7	16.5	17.5	\$3,000	96	288000
2	21.5	22.5	1,000			8	15.5	16.5	3,700		
3	20.5	21.5	1,300			9	14.5	15.5	4,500		
4	19.5	20.5	1,700			10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2997	6293700	11	12.5	13.5	6,400		
6	17.5	18.5	2,600			12	—	12.5	7,700		
13 Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40 ►											6581700

Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
5	19.0	848	2007 Chrysler 300 SRT-8
5	19.0	1449	2007 Dodge Charger SRT-8
5	19.0	700	2007 Dodge Magnum SRT-8
7	17.118	96	2007 Dodge Viper

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The definition of automobile for purposes of the gas guzzler tax has been revised. Limousines with a gross unloaded vehicle weight of greater than 6,000 pounds are not subject to the gas guzzler tax, effective for sales, uses, or leases after September 30, 2005.

Purpose of Form

Use Form 6197 to figure the gas guzzler tax. The gas guzzler tax is imposed on the sale, use, or lease by the manufacturer or importer of an automobile of a model type that does not meet certain standards for fuel economy. Automobiles imported for business or personal use are subject to the tax.

The tax liability is figured each quarter and reported on Form 720. See the Instructions for Form 720 for information on how to file and make deposits.

If you import a gas guzzling automobile, you may be eligible to make a one-time filing for which no employer identification number is needed and no deposit is required. See *One-Time Filing* below for more information.

Definitions

Sale includes the manufacturer's first use of an automobile or first lease of an automobile. For rules on paying the tax in the case of a first lease, see section 4217(e)(2).

Manufacturer includes a producer or importer. The lengthening of existing automobiles is considered manufacture.

Automobile (including limousines) means any four-wheeled vehicle rated at 6,000 pounds or less unloaded gross weight that is propelled by an engine powered by gasoline or diesel fuel and is intended for use mainly on public streets, roads, and highways.

Automobile does not include vehicles operated exclusively on a rail or rails; vehicles sold for use and used (a) as ambulances or combination ambulance-hearses, (b) as Federal, state, or local police or other law enforcement vehicles, and (c) for firefighting purposes; or nonpassenger automobiles as defined in 49 CFR (Code of Federal Regulations) 523.5.

Fuel economy means the average number of miles an automobile travels on a gallon of gasoline (or an equivalent amount of other fuel) as determined by the Environmental Protection Agency (EPA).

Model type means a particular class of automobile as determined by EPA regulations.

Instructions for Part I

Complete Part I, lines 2 through 13.

Column (d). Each line indicates a rating category based on the fuel economy (mpg) of the model type. Enter the number of automobiles sold, used, or leased during the quarter in column (d) on the applicable line for the rating category.

If you sold two or more models that fall within one category, enter the total number of cars for all models in that category (see *Example* below).

Column (e). To figure the tax due for each category, multiply the tax rate (column (c)) by the number of automobiles you entered in column (d). Enter the result in column (e).

Line 13. Enter on line 13 the total of all amounts in column (e).

Example. In the second calendar quarter of 2006, a manufacturer sold:

Model	Fuel economy rating (mpg)	No. sold
X	20	6
Y	19.7	8
Total automobiles sold		14

To complete Form 6197, the manufacturer would:

1. Find the fuel economy rating for the models sold. Both models fall in the category for line 4 (19.5 - 20.5).
2. Enter 14 in column (d), line 4.
3. Enter \$23,800 (\$1,700 x 14) in column (e), line 4.
4. Enter \$23,800 on line 13, and on the line for IRS No. 40 on Form 720 for the second calendar quarter of 2006.

Instructions for Part II

Complete Part II by entering the information for each model type sold during a quarter.

Using the facts in the *Example* above, the manufacturer would make two entries, one for Model X and one for Model Y.

If you need more space, attach a schedule in the same format as Part II.

One-Time Filing

If you import a gas guzzling automobile, you may be eligible to make a one-time filing of Form 720 and Form 6197 if you meet both of the following conditions:

- You do not import gas guzzling automobiles in the course of your trade or business and
- You are not required to file Form 720 reporting excise taxes for the calendar quarter, except for a one-time filing.

To make a one-time filing:

1. File the return for the quarter in which you incur liability for the tax. See *When To File* in the Instructions for Form 720.
2. Pay the tax with the return. No deposits are required.
3. If you are an individual and do not have an employer identification number (EIN), enter your social security number (SSN) or individual taxpayer identification number (ITIN) on Form 720 and Form 720-V, Payment Voucher, in the space for the EIN.
4. Check the one-time filing box above Part I of Form 720.

Example. In August 2006, H, an individual, imports a car. The car has a fuel economy rating of 15 mpg, so H is liable for the gas guzzler tax of \$4,500 (Form 6197, line 9). H meets the two conditions for a one-time filing, that is, (1) does not import gas guzzling automobiles in the course of his trade or business, and (2) is not otherwise required to file Form 720. H must file Forms 720 and 6197 for the third calendar quarter of 2006. H does not have to deposit the gas guzzler tax of \$4,500 but instead pays with the return. H checks the one-time filing box on Form 720.



F720 F6627 TY2007 test 1

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 12//2007

Filer

EIN - 11-1000000
Name – Web Cooperative & Sub
NameControl - WCSN
Phone – 615-793-8511
USAddress – 4567 Hickory Lane, La Vergne, TN 37086

Officer

Name – Stephen M. Hoffman
Title - President
Phone – 615-793-8522
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – -000000002
Phone -615-793-2222
EmailAddress -
DatePeared –self select
SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► See the Instructions for Form 720.

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Check here if:

- ☐ Final return
☐ Address change

Name
Web Cooperative & Sub
Quarter ending
12/31/2006
Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)
4567 Hickory Lane
Employer identification number
11-1000000
City, state, and ZIP code. (If you have a foreign address, see the instructions.)
La Vergne, TN 37086

FOR IRS USE ONLY

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Part I

IRS No.	Environmental Taxes (attach Form 6627)	Tax		IRS No.
18	Domestic petroleum oil spill tax	6178	23	18
21	Imported petroleum products oil spill tax			21
98	Ozone-depleting chemicals (ODCs)			98
19	ODC tax on imported products			19
Communications and Air Transportation Taxes (see instructions)		Tax		
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air			26
28	Transportation of property by air			28
27	Use of international air travel facilities			27
Fuel Taxes		Tax		
60	(a) Diesel fuel, tax on removal at terminal rack	1534757	\$.244	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244	
104	Diesel-water fuel emulsion		.198	104
71	Dyed diesel fuel used in trains		.001	71
105	Dyed diesel fuel, LUST tax	2284156	.001	2284 15 105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack	1329619	.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184	
14	Aviation gasoline		.194	14
112	Liquefied petroleum gas (LPG)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183	120
121	Liquefied hydrogen		.184	121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244	122
123	Liquid hydrocarbons derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
Retail Tax		Rate		
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
31	Other Excise Tax	Amount of obligations	Rate	Tax	31	
	Obligations not in registered form		\$.01			
36	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	36
36	Coal—Underground mined			\$1.10 per ton		36
37				4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39				4.4% of sales price		39
108	Taxable tires other than biasply or super single tires (see instructions)				108	
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109	
113	Taxable tires, super single tires designed for steering (see instructions)				113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. ☐				40	
97	Vaccines (see instructions)				97	
30	Foreign Insurance Taxes	Premiums paid	Rate	Tax	30	
	Policies issued by foreign insurers (see instructions)					
	Casualty insurance and indemnity bonds		\$.04			
	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$ 627592	99	

Part II

IRS No.	Rate	Tax	IRS No.		
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price	41		
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price	110		
42	Electric outboard motors	3% of sales price	42		
114	Fishing tackle boxes	3% of sales price	114		
44	Bows, quivers, broadheads, and points	11% of sales price	44		
106	Arrow shafts	\$.42 per shaft	106		
64	Inland waterways fuel use tax	Number of gallons	Rate	Tax	64
64	Inland waterways fuel use tax		\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
20	Floor Stocks Tax	Tax	20		
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.			20	
2 Total. Add all amounts in Part II.				\$ 0	00

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	627592	99
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter	5	627592	99
	☐ Check here if you used the safe harbor rule to make your deposits.			
6	Overpayment from previous quarters	6		
7	Enter the amount from Form 720X included on line 6, if any	7		
8	Total of lines 5 and 6	8	627592	99
9	Add lines 4 and 8	9	627592	99
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10		
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☐ Refunded to you.	11		

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see the instructions)? ☐ Yes. Complete the following. ☐ No.	
	Designee name Phone no. () Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature Date Stephen M. Hoffman Type or print name below signature.	President Title Telephone number (615) 793-8522

Schedule A **Excise Tax Liability** (see instructions)

Note. You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day			16th-last day		
First month	A	90630	32	B	138365	78
Second month	C	149505	47	D	79930	54
Third month	E	94151	07	F	75009	81
Special rule for September*	▶			G		
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						627592 99

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day			16th-last day		
First month	M			N		
Second month	O			P		
Third month	Q			R		
Special rule for September*	▶			S		
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

*Complete only as instructed. See the instructions.

Schedule T **Two-Party Exchange Information Reporting** (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

Schedule C Claims

Month your income tax year ends ►

● **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**

- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

Caution. Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see Caution above line 1)		\$.183		\$	362
b Exported (see Caution above line 1)		.184			411

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported (see Caution above line 1)		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.243			353
c Use in certain intercity and local buses (see Caution above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported (see Caution above line 1)		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see Caution above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported (see Caution above line 1)		.244			414

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369

6 Nontaxable Use of Alternative Fuel					
Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See the Instructions for Form 720 for the credit rate.					
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid hydrocarbons derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425

7 Sales by Registered Ultimate Vendors of Undyed Diesel FuelPeriod of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	360
b Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)Period of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number ► _____

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369

10 Sales by Registered Ultimate Vendors of Gasoline

Registration Number ► _____

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration Number ► _____

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

12 Alcohol Fuel Mixture Credit Period of Claim ►

Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13 Biodiesel or Renewable Diesel Mixture Credit

Period of Claim ►

Registration Number ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration Number ►

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

Caution. For the alternative fuel credit for the period, the claim is limited to the liability reported on Form 720 for IRS Nos. 79, 112, 118, 120, 121, 122, 123, and 124. See the Instructions for Form 720 for details.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid hydrocarbons derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

15 Other claims. See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c Exported dyed kerosene (see Caution above line 1 on page 4)		416
d Diesel-water fuel emulsion (see instructions)		
e Registered credit card issuers		
f		
g		
h		
i		

16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.**16**

Form 720

Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720. ▼				Form 720-V (2007)	
720-V Department of the Treasury Internal Revenue Service		Payment Voucher		OMB No. 1545-0023	
		▶ Do not staple or attach this voucher to your payment.		2007	
1 Enter your employer identification number.		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
☐ 1st Quarter	☐ 3rd Quarter	Enter your address.			
☐ 2nd Quarter	☐ 4th Quarter	Enter your city, state, and ZIP code.			

Environmental Taxes

OMB No. 1545-0245

▶ See instructions on page 3.
▶ Attach to Form 720.

Name (as shown on Form 720) WEB COOPERATIVE & SUB	Quarter ending 12/31/2006	Employer identification number 11 : 1000000
---	-------------------------------------	---

Part I Tax on Petroleum	(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery	4564.6		
2 Crude oil taxed before receipt at refinery	1000		
3 Taxable crude oil. Subtract line 2 from line 1. Multiply column (a) by column (b) and enter the amount of tax in column (c)	3564.6	\$.05 bbl.	\$ 178.23
4 Crude oil used in or exported from the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)	120000	\$.05 bbl.	\$ 6000.00
5 Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18 ▶			\$ 6178.23
6 Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21 ▶		\$.05 bbl.	\$

Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

Elections. If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election) ▶ ☒

If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election) ▶ ☒

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
4 Total ozone-depleting chemicals tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 98 . . . ▶			\$

Part III ODC Tax on Imported Products, IRS No. 19

Election. If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box ☐

(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part III instructions)
1					
2					
3					
4 Total ODC tax on imported products. Add all amounts in column (f), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 19 ☐					\$

Part IV Tax on Floor Stocks of ODCs, IRS No. 20

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part IV instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
4 Total floor stocks tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 20 ☐			\$

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The tax rates for ozone-depleting chemicals (ODCs) in Parts II and III have increased for 2007. See the listing below.

Purpose of Form

Use this form to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. If you need more lines for any part of the form, prepare additional sheets using the same format as the part. Attach the additional sheets with Form 6627 to Form 720. See Pub. 510, Excise Taxes for 2007, for more information on environmental taxes. See the Instructions for Form 720 for information on when and where to file Form 6627.

Who Must File

For petroleum:

- The operator of the refinery that receives crude oil.
- The user or exporter of crude oil before tax is imposed.
- The person entering the petroleum products for consumption, use, or warehousing.

For ODCs:

- The manufacturer or importer of ODCs who sells or uses those ODCs.
- The importer of taxable products who sells or uses those products.
- The person other than the manufacturer or importer of ODCs who holds ODCs for sale or use in manufacturing on January 1, 2007.

Specific Instructions

Part I. Tax on Petroleum (IRS Nos. 18 and 21)

Crude oil. Tax is imposed on domestic crude oil when it is received at a U.S. refinery. Crude oil includes crude oil condensates and natural gasoline. The operator of the refinery is liable for the tax. Tax is imposed on imported crude oil received at a U.S. refinery unless the imported petroleum products tax was imposed when the imported crude oil was entered into the U.S. The operator of a U.S. refinery that receives imported crude oil must establish that tax was previously imposed on the imported crude oil.

User or exporter of crude oil. Tax is imposed on domestic crude oil used or exported before it is received at a U.S. refinery. The user or exporter is liable for the tax. Crude oil used for extracting oil or natural gas on the premises where the crude oil is produced is not taxable.

Imported petroleum products. Tax is imposed on imported petroleum products when they are entered into the U.S. for use, consumption, or warehousing. Petroleum products include crude oil, refined and residual oil, and other liquid hydrocarbon refinery products. The person entering the petroleum product into the country is liable for the tax.

The tax on petroleum is imposed only once on any imported petroleum product. The enterer must provide documentation of the tax imposed on imported crude oil to the refinery operator if requested by the refinery operator.

Fractional barrels. Fractional barrels are taxed at a proportionate rate using the fraction produced by the number of gallons in the barrel over 42 gallons. Multiply the resulting fraction by the \$.05 per barrel tax.

Part II. Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

The following ODCs are taxable.

	Tax Per Pound in 2007
Post-1989 ODCs:	
CFC-11	\$10.75
CFC-12	10.75
CFC-113	8.60
CFC-114	10.75
CFC-115	6.45
Halon-1211	32.25
Halon-1301	107.50
Halon-2402	64.50
Post-1990 ODCs:	
Carbon tetrachloride	11.825
Methyl chloroform	1.075
CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217	10.75

Mixture elections. Generally, the creation of a mixture containing one or more ODCs by the manufacturer or importer of an ODC is treated as the use of the ODC in the mixture. However, the manufacturer or importer may elect to treat the sale or use of the mixture as the first sale or use of the ODC in the mixture.

Post-1989 ODCs (the 1990 election). If this election is made, the tax on the post-1989 ODCs (listed above) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the first box in Part II, under *Elections*. This election may be revoked only with the consent of the IRS.

Post-1990 ODCs (the 1991 election). If this election is made, the tax on the post-1990 ODCs (listed above) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the second box in Part II, under *Elections*. This election may be revoked only with the consent of the IRS.

Column (c). Enter the tax per pound using the chart above.

Part III. ODC Tax on Imported Products, IRS No. 19

An imported taxable product is any product entered into the United States for consumption, use, or warehousing if any ODC was used as material in the manufacture or production of the product. The product must also be listed in the imported products table issued by the IRS. See Regulations section 52.4682-3(f)(6). The tax is based on the weight of ODCs used in the manufacture of the product. If the

weight cannot be determined under the exact method or table method (see below), the tax is 1% of the entry value of the product (value method).

Importer election. Generally, an imported taxable product is taxed when it is sold or used by the importer. However, an importer may elect to treat the entry of products into the United States as the use of such products. This election applies to all products held by the importer when the election becomes effective. It also applies to all products the importer enters into the United States after the election becomes effective. If an election applies to an imported taxable product, tax is imposed on the product on the date of entry. To make the election, check the box in Part III, under *Election*. This election may be revoked only with the consent of the IRS.

Figure the ODC weight of the product as follows:

Exact method. If you determine the weight of each ODC used as a material in the manufacture of the product and you can support this determination, the ODC weight is the weight you determine.

Table method. If you do not use the exact method and the ODC weight is listed in the imported products table, use the ODC weight listed to figure the tax. See Pub. 510 for more information.

Figure the tax for Part III:

Column (a). Enter the imported product and the applicable ODC. Use additional lines if there is more than one ODC.

Column (b). Enter the number of taxable products imported.

Column (c). Enter the ODC weight of the product in pounds. If you are using the value method, do not complete this column.

Column (d). Enter the tax per pound from the chart in the instructions for Part II on page 3. If you are using the value method, enter 1% (.01).

Column (e). If you are using the value method to figure the tax, enter the entry value of the total number of imported products.

Column (f). Figure the tax due by multiplying the number of products in column (b) by the ODC weight in column (c) by the tax per pound in column (d). If you are using the value method, multiply the 1% (.01) rate in column (d) by the entry value in column (e).

Part IV. Tax on Floor Stocks of ODCs, IRS No. 20

The floor stocks tax for 2007 is imposed on the following ODCs.

ODCs:	Tax Per Pound in 2007
CFC-11	\$ 0.45
CFC-12	0.45
CFC-113	0.36
CFC-114	0.45
CFC-115	0.27
Halon-1211	1.35
Halon-1301	4.50
Halon-2402	2.70
Carbon tetrachloride	0.495
Methyl chloroform	0.045
CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217	0.45

For 2007, you are liable for the floor stocks tax if, on January 1, you hold any of the following:

1. At least 400 pounds of ODCs, other than halons or methyl chloroform, subject to the floor stocks tax,
2. At least 50 pounds of halons, or
3. At least 1,000 pounds of methyl chloroform.

Report the tax on Form 6627 and Form 720 for the second calendar quarter of 2007. Payment of the tax is due by June 30, 2007.

Column (c). Enter the tax per pound using the chart above.

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 12//2007

Filer

EIN - 11-1000001
Name – Landmark Park State
NameControl – LPSN
Phone – 615-793-8511
USAddress – 3678 Church Lane, Fairfax, VA 22031

Officer

Name – Roger C. Brown
Title - President
Phone – 703-666-2222
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Smith
SSN or PTIN – 000000004
Phone -703-666-3333
EmailAddress -
DatePepared –self select
SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

► See the Instructions for Form 720.

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Name

Landmark Park State

Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)

3678 Church Lane

City, state, and ZIP code. (If you have a foreign address, see the instructions.)

FairFax, VA 22031

Quarter ending

21/31/2006

Employer identification number

FOR IRS USE ONLY

T	
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Check here if:

☐ Final return

☐ Address change

Part I

IRS No.	Environmental Taxes (attach Form 6627)	Tax		IRS No.
18	Domestic petroleum oil spill tax	393430	35	18
21	Imported petroleum products oil spill tax	507823	15	21
98	Ozone-depleting chemicals (ODCs)			98
19	ODC tax on imported products			19
Communications and Air Transportation Taxes (see instructions)		Tax		
22	Local telephone service and teletypewriter exchange service			22
26	Transportation of persons by air			26
28	Transportation of property by air			28
27	Use of international air travel facilities			27
Fuel Taxes		Number of gallons	Rate	
60	(a) Diesel fuel, tax on removal at terminal rack	25498305	\$.244	60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244	
104	Diesel-water fuel emulsion		.198	104
71	Dyed diesel fuel used in trains		.001	71
105	Dyed diesel fuel, LUST tax	3152211	.001	3152 21 105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)	6579612	.244	1605425 33 35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade) (see instructions)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack	86986957	.184	16005600 09 62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184	
14	Aviation gasoline		.194	14
112	Liquefied petroleum gas (LPG)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183	120
121	Liquefied hydrogen		.184	121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244	122
123	Liquid hydrocarbons derived from biomass		.244	123
124	Liquefied natural gas (LNG)		.243	124
Retail Tax		Rate	Tax	
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
IRS No.	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No.	
31	Obligations not in registered form		\$.01		31	
IRS No.	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No.
36	Coal—Underground mined			\$1.10 per ton		36
37				4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39				4.4% of sales price		39
108	Taxable tires other than biasply or super single tires (see instructions)				108	
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109	
113	Taxable tires, super single tires designed for steering (see instructions)				113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. ☐				40	
97	Vaccines (see instructions)				97	
IRS No.	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No.	
30	Policies issued by foreign insurers (see instructions) Casualty insurance and indemnity bonds		\$.04		30	
	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$ 24737017	57	

Part II

IRS No.	Rate	Tax	IRS No.	
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price	41	
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price	110	
42	Electric outboard motors	3% of sales price	42	
114	Fishing tackle boxes	3% of sales price	114	
44	Bows, quivers, broadheads, and points	11% of sales price	44	
106	Arrow shafts	\$.42 per shaft	106	
IRS No.	Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel use tax	\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)			51
117	Biodiesel sold as but not used as fuel (see instructions)			117
IRS No.	Floor Stocks Tax	Tax	IRS No.	
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20	
2 Total. Add all amounts in Part II.		\$ 0	00	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	24737017	57
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter	5	30183990	00
☒	Check here if you used the safe harbor rule to make your deposits.			
6	Overpayment from previous quarters	6	33120	00
7	Enter the amount from Form 720X included on line 6, if any	7	33120	00
8	Total of lines 5 and 6	8	30217110	00
9	Add lines 4 and 8	9	30217110	00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10		
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: ☐ Applied to your next return, or ☒ Refunded to you.	11	5480092	43

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see the instructions)? ☐ Yes. Complete the following. ☐ No.	
	Designee name Phone no. () Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature Date Roger C. Brown Type or print name below signature.	President Title Telephone number (703) 666-2222

Schedule A Excise Tax Liability (see instructions)

Note. You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day			16th-last day		
First month	A	4062192	08	B	4062192	08
Second month	C	4095055	46	D	4095055	46
Third month	E	4211261	25	F	4211261	24
Special rule for September*	▶			G		
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						24737017 57

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day			16th-last day		
First month	M			N		
Second month	O			P		
Third month	Q			R		
Special rule for September*	▶			S		
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

*Complete only as instructed. See the instructions.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel , gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline , gallons delivered in a two-party exchange within a terminal	
Aviation gasoline , gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline , gallons delivered in a two-party exchange within a terminal	

Schedule C Claims

Month your income tax year ends ►

● **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**

- Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

Caution. Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Gasoline (see Caution above line 1)		\$.183		\$	362
b Exported (see Caution above line 1)		.184			411

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported (see Caution above line 1)		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
Claimant certifies that the diesel fuel did not contain visible evidence of dye.					
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	360
b Use in trains		.243			353
c Use in certain intercity and local buses (see Caution above line 1)		.17			350
d Use on a farm for farming purposes		.243			360
e Exported (see Caution above line 1)		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim ►			
Claimant certifies that the kerosene did not contain visible evidence of dye.					
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐					
Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a Nontaxable use		\$.243		\$	346
b Use in certain intercity and local buses (see Caution above line 1)		.17			347
c Use on a farm for farming purposes		.243			346
d Exported (see Caution above line 1)		.244			414

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369

6 Nontaxable Use of Alternative Fuel					
Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See the Instructions for Form 720 for the credit rate.					
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid hydrocarbons derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425

7 Sales by Registered Ultimate Vendors of Undyed Diesel FuelPeriod of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	360
b Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)Period of claim ► _____
Registration Number ► _____

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number ► _____

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369

10 Sales by Registered Ultimate Vendors of Gasoline

Registration Number ► _____

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration Number ► _____

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

12 Alcohol Fuel Mixture Credit Period of Claim ►

Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. See *Line 12. Alcohol Fuel Mixture Credit* on page 13 of the instructions.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13 Biodiesel or Renewable Diesel Mixture Credit

Period of Claim ►

Registration Number ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller.

	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration Number ►

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

Caution. For the alternative fuel credit for the period, the claim is limited to the liability reported on Form 720 for IRS Nos. 79, 112, 118, 120, 121, 122, 123, and 124. See the Instructions for Form 720 for details.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid hydrocarbons derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

15 Other claims. See the instructions.

	Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366
b Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c Exported dyed kerosene (see Caution above line 1 on page 4)		416
d Diesel-water fuel emulsion (see instructions)		
e Registered credit card issuers		
f		
g		
h		
i		

16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.**16**

Form 720

Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720. ▼				Form 720-V (2007)	
720-V Department of the Treasury Internal Revenue Service		Payment Voucher		OMB No. 1545-0023	
		▶ Do not staple or attach this voucher to your payment.		2007	
1 Enter your employer identification number.		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
☐ 1st Quarter	☐ 3rd Quarter	Enter your address.			
☐ 2nd Quarter	☐ 4th Quarter	Enter your city, state, and ZIP code.			

Environmental Taxes

OMB No. 1545-0245

► See instructions on page 3.
► Attach to Form 720.

Name (as shown on Form 720) **Landmark Park State** Quarter ending **12/31/2006** Employer identification number **11 1000001**

Part I Tax on Petroleum	(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery	7868607		
2 Crude oil taxed before receipt at refinery			
3 Taxable crude oil. Subtract line 2 from line 1. Multiply column (a) by column (b) and enter the amount of tax in column (c)	7868607	\$.05 bbl.	\$ 393430.35
4 Crude oil used in or exported from the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)		\$.05 bbl.	\$
5 Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18 ►			\$ 393430.35
6 Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21 ►	10156463	\$.05 bbl.	\$ 507823.15

Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

Elections. If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election) ► ☒

If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election) ► ☒

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
4 Total ozone-depleting chemicals tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 98 ►			\$

Part III ODC Tax on Imported Products, IRS No. 19

Election. If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box ☐

(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part III instructions)
1					
2					
3					
4 Total ODC tax on imported products. Add all amounts in column (f), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 19 ☐					\$

Part IV Tax on Floor Stocks of ODCs, IRS No. 20

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part IV instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
4 Total floor stocks tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 20 ☐			\$

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The tax rates for ozone-depleting chemicals (ODCs) in Parts II and III have increased for 2007. See the listing below.

Purpose of Form

Use this form to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. If you need more lines for any part of the form, prepare additional sheets using the same format as the part. Attach the additional sheets with Form 6627 to Form 720. See Pub. 510, Excise Taxes for 2007, for more information on environmental taxes. See the Instructions for Form 720 for information on when and where to file Form 6627.

Who Must File

For petroleum:

- The operator of the refinery that receives crude oil.
- The user or exporter of crude oil before tax is imposed.
- The person entering the petroleum products for consumption, use, or warehousing.

For ODCs:

- The manufacturer or importer of ODCs who sells or uses those ODCs.
- The importer of taxable products who sells or uses those products.
- The person other than the manufacturer or importer of ODCs who holds ODCs for sale or use in manufacturing on January 1, 2007.

Specific Instructions

Part I. Tax on Petroleum (IRS Nos. 18 and 21)

Crude oil. Tax is imposed on domestic crude oil when it is received at a U.S. refinery. Crude oil includes crude oil condensates and natural gasoline. The operator of the refinery is liable for the tax. Tax is imposed on imported crude oil received at a U.S. refinery unless the imported petroleum products tax was imposed when the imported crude oil was entered into the U.S. The operator of a U.S. refinery that receives imported crude oil must establish that tax was previously imposed on the imported crude oil.

User or exporter of crude oil. Tax is imposed on domestic crude oil used or exported before it is received at a U.S. refinery. The user or exporter is liable for the tax. Crude oil used for extracting oil or natural gas on the premises where the crude oil is produced is not taxable.

Imported petroleum products. Tax is imposed on imported petroleum products when they are entered into the U.S. for use, consumption, or warehousing. Petroleum products include crude oil, refined and residual oil, and other liquid hydrocarbon refinery products. The person entering the petroleum product into the country is liable for the tax.

The tax on petroleum is imposed only once on any imported petroleum product. The enterer must provide documentation of the tax imposed on imported crude oil to the refinery operator if requested by the refinery operator.

Fractional barrels. Fractional barrels are taxed at a proportionate rate using the fraction produced by the number of gallons in the barrel over 42 gallons. Multiply the resulting fraction by the \$.05 per barrel tax.

Part II. Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

The following ODCs are taxable.

	Tax Per Pound in 2007
Post-1989 ODCs:	
CFC-11	\$10.75
CFC-12	10.75
CFC-113	8.60
CFC-114	10.75
CFC-115	6.45
Halon-1211	32.25
Halon-1301	107.50
Halon-2402	64.50
Post-1990 ODCs:	
Carbon tetrachloride	11.825
Methyl chloroform	1.075
CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217	10.75

Mixture elections. Generally, the creation of a mixture containing one or more ODCs by the manufacturer or importer of an ODC is treated as the use of the ODC in the mixture. However, the manufacturer or importer may elect to treat the sale or use of the mixture as the first sale or use of the ODC in the mixture.

Post-1989 ODCs (the 1990 election). If this election is made, the tax on the post-1989 ODCs (listed above) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the first box in Part II, under *Elections*. This election may be revoked only with the consent of the IRS.

Post-1990 ODCs (the 1991 election). If this election is made, the tax on the post-1990 ODCs (listed above) contained in the mixture is imposed on the date of sale or use of the mixture. To make the election, check the second box in Part II, under *Elections*. This election may be revoked only with the consent of the IRS.

Column (c). Enter the tax per pound using the chart above.

Part III. ODC Tax on Imported Products, IRS No. 19

An imported taxable product is any product entered into the United States for consumption, use, or warehousing if any ODC was used as material in the manufacture or production of the product. The product must also be listed in the imported products table issued by the IRS. See Regulations section 52.4682-3(f)(6). The tax is based on the weight of ODCs used in the manufacture of the product. If the

weight cannot be determined under the exact method or table method (see below), the tax is 1% of the entry value of the product (value method).

Importer election. Generally, an imported taxable product is taxed when it is sold or used by the importer. However, an importer may elect to treat the entry of products into the United States as the use of such products. This election applies to all products held by the importer when the election becomes effective. It also applies to all products the importer enters into the United States after the election becomes effective. If an election applies to an imported taxable product, tax is imposed on the product on the date of entry. To make the election, check the box in Part III, under *Election*. This election may be revoked only with the consent of the IRS.

Figure the ODC weight of the product as follows:

Exact method. If you determine the weight of each ODC used as a material in the manufacture of the product and you can support this determination, the ODC weight is the weight you determine.

Table method. If you do not use the exact method and the ODC weight is listed in the imported products table, use the ODC weight listed to figure the tax. See Pub. 510 for more information.

Figure the tax for Part III:

Column (a). Enter the imported product and the applicable ODC. Use additional lines if there is more than one ODC.

Column (b). Enter the number of taxable products imported.

Column (c). Enter the ODC weight of the product in pounds. If you are using the value method, do not complete this column.

Column (d). Enter the tax per pound from the chart in the instructions for Part II on page 3. If you are using the value method, enter 1% (.01).

Column (e). If you are using the value method to figure the tax, enter the entry value of the total number of imported products.

Column (f). Figure the tax due by multiplying the number of products in column (b) by the ODC weight in column (c) by the tax per pound in column (d). If you are using the value method, multiply the 1% (.01) rate in column (d) by the entry value in column (e).

Part IV. Tax on Floor Stocks of ODCs, IRS No. 20

The floor stocks tax for 2007 is imposed on the following ODCs.

ODCs:	Tax Per Pound in 2007
CFC-11	\$ 0.45
CFC-12	0.45
CFC-113	0.36
CFC-114	0.45
CFC-115	0.27
Halon-1211	1.35
Halon-1301	4.50
Halon-2402	2.70
Carbon tetrachloride	0.495
Methyl chloroform	0.045
CFC-13, CFC-111, CFC-112, and CFC-211 through CFC-217	0.45

For 2007, you are liable for the floor stocks tax if, on January 1, you hold any of the following:

1. At least 400 pounds of ODCs, other than halons or methyl chloroform, subject to the floor stocks tax,
2. At least 50 pounds of halons, or
3. At least 1,000 pounds of methyl chloroform.

Report the tax on Form 6627 and Form 720 for the second calendar quarter of 2007. Payment of the tax is due by June 30, 2007.

Column (c). Enter the tax per pound using the chart above.

Exhibit 5

F2290 Schedule 1 TY2007 test 1

F2290 Schedule 1 TY2007 test 2

F2290 Schedule 1 TY2007 test 3

F2290 Schedule 1 TY2007 test 1

Ppreparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 2290

FirstUsedDate – 07//2007

Filer

EIN - 11-1000004

Name – Shiloh Gardens Foundation

NameControl - SGFN

USAddress – 6 South Lake Court, Antioch, CA 94509

Officer

Name – James R. Cook

Title - President

Phone – 925-382-2121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000005

Phone -925-382-2222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Form 2290, Heavy Highway Vehicle Use Tax Return (Rev. July 2007)

Purpose: This is the first circulated draft Form 2290 (Rev. July 2007) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: Form 2290 (Rev. July 2006) is available at:

<http://www.irs.gov/pub/irs-pdf/f2290.pdf>.

Instructions: The Instructions for Form 2290 (Rev. July 2007) will be circulated at a later date. The Instructions for Form 2290 (Rev. July 2006) are available at:

<http://www.irs.gov/pub/irs-pdf/i2290.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html.

Comments: Please email, fax, call, or mail any comments by **March 2, 2007**.

Michael Ecker
Tax Law Specialist
SE:W:CAR:MP:T:T:SB
NCFB C7-265
Phone: 202-283-0196
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Email: Michael.D.Ecker@irs.gov

Major Changes

We made minor editorial changes throughout the form.

Page 1

- On **Form 2290-V, Payment Voucher**, we updated the filing address for Form 2290 with a payment. This change was requested by SE:W:CAS:SP:TPM:LP.

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2007, through June 30, 2008

▶ Attach both copies of Schedule 1 to this return.
▶ See the separate instructions.

Keep a copy of this
return for your records.

OMB No. 1545-0143

Type or Print	Name SHILOH GARDENS FOUNDATION	Employer identification number 11 1000004	FOR IRS USE ONLY
	Address (number, street, and room or suite no.) 6 SOUTH LAKE COURT		
Check here if: Address change ☐	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) ANTIOCH CA 94509		T _____ FF _____ FP _____ I _____ T _____
Final return ☐			

Part I Figuring the Tax

1	Was the vehicle(s) reported on this return used on public highways during July 2007 ? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions	1	Y	Y	Y	Y	M	M
2	Tax. Enter the Total from Form 2290, page 2, column (4)	2	0	0	7	0	7	
3	Additional tax from increase in taxable gross weight. See page 4 of the instructions	3						1100.00
4	Total tax. Add lines 2 and 3	4						0
5	Credits. See page 5 of the instructions	5						1100.00
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here ☐	6						0
								1100.00

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

- 7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.
- 8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ☐
- b Vehicle identification numbers
- 9 I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to _____ on _____. At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No		
	Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.		
	Signature James R. Cook Type or print name below signature.	Date	Telephone number (925) 382-2121

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 112500

Form **2290** (Rev. 7-2007)

▲ Detach here ▲

Payment Voucher

For the period July 1, 2007, through June 30, 2008

See *How To Make Your Payment* on page 6 of the instructions.

▶ Do not staple or attach this voucher or your payment to your return.

OMB No. 1545-0143

1 Employer identification number	2 Enter the amount of your payment.	Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M	4 Name		
	Address		
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 1236 Charlotte, NC 28201-1236	City, state, and ZIP code (for Canadian or Mexican address, see instructions.)		

Tax Computation

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 9 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	Over 75,000	550.00	412.50			2		1100.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						2		\$ 1100.00	
W	Tax-Suspended Vehicles (See Part II on page 5 of the instructions.)								
Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.									
* See page 2 of the instructions for information on logging vehicles.									

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

▶ **Complete both copies of Schedule 1 and attach them to Form 2290.**

Type or Print	Name as shown on Form 2290 SHILOH GARDENS FOUNDATION	Employer identification number 11 1000004	FOR IRS USE ONLY T ----- FF ----- FP ----- I ----- T -----
	Address (number, street, and room or suite no.) 6 SOUTH LAKE COURT		
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) ANTIOCH, CA 94509		

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	1FUPBDB6PR5537422	V	7		
2	CA213HP1731082348	V	8		
3			9		
4			10		
5			11		
6			12		

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	2
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

Do not cut or separate the forms on this page.

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.

Type or Print	Name as shown on Form 2290 SHILOH GARDENS FOUNDATION	Employer identification number 11 1000004
	Address (number, street, and room or suite no.) 6 SOUTH LAKE COURT	
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) ANTIOCH CA 94509	

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1	1FUPBDB6PR5537422	V	7		
2	CA213HP1731082348	V	8		
3			9		
4			10		
5			11		
6			12		

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	2
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

F2290 Schedule 1 TY2007 test 2

Ppreparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 2290

FirstUsedDate – 07//2007

Filer

EIN - 11-1000011

Name – Penn Moving & Storage

NameControl - PMSN

Phone – 703-564-1367

USAddress – 23 North Avenue, Reading, VA 21031

Officer

Name – James R. Cook

Title - President

Phone – 703-564-2121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000006

Phone -703-564-2222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

PENN MOVING & STORAGE

11-1000011

SCHEDULE 1
ATTACHMENT

Part I Vehicles on Which You Are Reporting Tax.

<u>Vehicle Identification Number</u>	<u>Category</u>	<u>Tax</u>
1XP5DB9X1XN463492	V	550
1XKWD89X8XR828981	V	550
1XKWDB9X2YR852839	V	550
1FVHAHAV03DK81663	V	550
4V4NC9GH16N430536	V	550
2HSCNAER5YC044891	T	518
1FUYDSEB9SH605922	T	518
1HSHBADNXSH612002	I	276
4V4NC9GH16N430553	V	550
4V4NC9GH56N430538	V	550
1FUJA6CK15LN39534	V	550
1FUJA6CK55LN39536	V	550
4V4ND1RJ3YN789114	V	550
1FUYDSEB5YPB82581	V	550
1FUYDSEB3YPB82515	V	550
1FUYSSSEB0YLG56420	V	550
1FUJA6CV25DN73986	T	518
1M1AA13Y6VW077873	V	550
1FUYSSZB2WL887789	V	550
4V4NC9GH91N308600	V	550
1FUJAPCGX1LH74464	V	550
1FUJA6CG75LN39484	V	550
1FUJA6CGX5LN39432	V	550
1FUJA6CG55LN47552	V	550
1FUY1WEB51PF77396	V	550
1FUYDSEB9RP770935	V	550
1FUYDCYB7SH747218	V	550
2HSFHAMR5XC066815	V	550
2HSFHAMR4XC066840	T	518
1FUY1WEB31PF77395	V	550
Total		16098

Form 2290, Heavy Highway Vehicle Use Tax Return (Rev. July 2007)

Purpose: This is the first circulated draft Form 2290 (Rev. July 2007) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: Form 2290 (Rev. July 2006) is available at:

<http://www.irs.gov/pub/irs-pdf/f2290.pdf>.

Instructions: The Instructions for Form 2290 (Rev. July 2007) will be circulated at a later date. The Instructions for Form 2290 (Rev. July 2006) are available at:

<http://www.irs.gov/pub/irs-pdf/i2290.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html.

Comments: Please email, fax, call, or mail any comments by **March 2, 2007**.

Michael Ecker
Tax Law Specialist
SE:W:CAR:MP:T:T:SB
NCFB C7-265
Phone: 202-283-0196
VMS: 202-283-0196
Fax: 202-283-7008
Email: Michael.D.Ecker@irs.gov

Major Changes

We made minor editorial changes throughout the form.

Page 1

- On **Form 2290-V, Payment Voucher**, we updated the filing address for Form 2290 with a payment. This change was requested by SE:W:CAS:SP:TPM:LP.

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2007, through June 30, 2008

- ▶ **Attach both copies of Schedule 1 to this return.**
▶ **See the separate instructions.**

Keep a copy of this
return for your records.

OMB No. 1545-0143

Type or Print	Name PENN MOVING & STORAGE	Employer identification number 11 ; 1000011	FOR IRS USE ONLY
	Address (number, street, and room or suite no.) 23 NORTH AVENUE		
Check here if: Address change ☐ Final return ☐	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) READING, VA 21031		T _____ FF _____ FP _____ I _____ T _____

Part I Figuring the Tax

1	Was the vehicle(s) reported on this return used on public highways during July 2007 ? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶	1	Y	Y	Y	Y	M	M
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶	2		0	0	6	0	7
3	Additional tax from increase in taxable gross weight. See page 4 of the instructions . ▶	3						
4	Total tax. Add lines 2 and 3 ▶	4						
5	Credits. See page 5 of the instructions ▶	5						
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here ☐ ▶	6						

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

- 7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.
- 8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶ ☐
- b Vehicle identification numbers
- 9 I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to on At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No	
	Designee's name ▶	Phone no. ▶ () Personal identification number (PIN) ▶
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.	
	Signature James R. Cook Type or print name below signature.	Date Telephone number (703) 564-2121

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 112500 Form **2290** (Rev. 7-2007)

▲ Detach here ▲

Payment Voucher

For the period July 1, 2007, through June 30, 2008

See *How To Make Your Payment* on page 6 of the instructions.

- ▶ **Do not staple or attach this voucher or your payment to your return.**

OMB No. 1545-0143

1 Employer identification number :	2 Enter the amount of your payment.	Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M	4 Name Address City, state, and ZIP code (for Canadian or Mexican address, see instructions.)		
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 1236 Charlotte, NC 28201-1236			

Tax Computation

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 9 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00			1		276.00	I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50			4		2072.00	T
U	74,001 – 75,000	540.00	405.00						U
V	Over 75,000	550.00	412.50			25		13750.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						30		\$ 16098.00	
W	Tax-Suspended Vehicles (See Part II on page 5 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

▶ **Complete both copies of Schedule 1 and attach them to Form 2290.**

Type or Print	Name as shown on Form 2290 PENN MOVING & STORAGE	Employer identification number 11 1000011	FOR IRS USE ONLY T ----- FF ----- FP ----- I ----- T -----
	Address (number, street, and room or suite no.) 23 NORTH AVENUE		
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) READING, VA 21031		

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		7			
2		8			
3	SEE ATTACHMENT	9			
4		10			
5		11			
6		12			

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	30
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

Do not cut or separate the forms on this page.

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.

Type or Print	Name as shown on Form 2290 PENN MOVING & STORAGE	Employer identification number 11 1000011
	Address (number, street, and room or suite no.) 23 NORTH AVENUE	
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) READING, VA 21031	

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		7			
2		8			
3	SEE ATTACHMENT	9			
4		10			
5		11			
6		12			

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	30
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

Ppreparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 2290

FirstUsedDate – 07//2007

Filer

EIN - 11-1000012

Name – Busy Shipping Company

NameControl - BSCN

Phone – 703-295-2222

USAddress – 4556 Oak Lane, Fairfax, VA 22031

Officer

Name – Thomas P. Ship

Title - President

Phone – 703-295-3333

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000007

Phone -703-295-9090

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 1

Busy Shipping Company Cont

11-1000012

Part I Vehicles on Which You Are Reporting Tax

Vehicles Identification Number	Category
2FWJA6CG72AJ09169	V
2FWJA6CG73AK81607	V
2FWJA6CG23AK81613	V
2FWJA6CG13AK81618	V
2FWJA6CG13AK81621	V
2FWJA6CG33AK81622	V
2FWJA6CG53AK81623	V
2FWJA6CG23AK81627	V
2FWJA6CG43AK81628	V
2FWJA6CG43AK81629	V
2FWJA6CG43AK81630	V
2FWJA6CG43AK81631	V
2FWJA6CG43AK81633	V
2FWJA6CG43AK81634	V
2FWJA6CG43AK81637	V
2FWJA6CG43AK81639	V
2FWJA6CG43AK81640	V
2FWJA6CG43AK81643	V
2FWJA6CG43AK81645	V
2FWJA6CG43AK81646	V
2FWJA6CG43AK81647	V
2FWJA6CG43AK81648	V
2FWJA6CG43AK81651	V
2FWJA6CG43AK81653	V
2FWJA6CG43AK81654	V
2FWJA6CG43AK81656	V
3HSCNAMR53N064938	V
3HSCNAMR73N064939	V
5KJJAHC83PK87322	V
5KJJAHC83PK87323	V
5KJJAHC83PK87324	V
5KJJAHC83PK87325	V
5KJJAHC83PK87326	V
5KJJAHC83PK87327	V
5KJJAHC83PK87328	V
5KJJAHC83PK87329	V
5KJJAHC83PK87330	V
5KJJAHC83PK87331	V
2FWJA6CG32AJ09153	V

2FWJA6CG32AJ09161	V
2FWJA6CG62AJ09163	V
2FWJA6CG3XAJ09165	V
2FWJA6CG32AJ09168	V
2FWJA6CG13AK81604	V
2FWJA6CG03AK81626	V
2FWJA6CG33AK81636	V
2FWJA6CG13AK81652	V
2FWJA6CG73AK81655	V
3HSCNAMRX3N064935	V
3HSCNAMR13N064936	V
3HSCNAMR33N064937	V
2FWJA6CG92AJ09156	V
2FWJA6CG02AJ09157	V
2FWJA6CG22AJ09158	V
2FWJA6CG12AJ09166	V
2FWJA6CG32AJ09167	V
2FWJA6CG32AJ09170	V
2FWJA6CG52AJ09171	V
2FWJA6CG73AK81624	V
2FWJA6CG93AK81625	V
2FWJA6CG63AK81632	V
2FWJA6CG13AK81635	V
2FWJA6CG73AK81638	V
2FWJA6CG73AK81641	V
2FWJA6CG93AK81642	V
2FWJA6CG23AK81644	V
2FWJA6CG13AK81649	V
2FWJA6CG83AK81650	V
2FWJA6CG12AJ09152	V

Form 2290, Heavy Highway Vehicle Use Tax Return (Rev. July 2007)

Purpose: This is the first circulated draft Form 2290 (Rev. July 2007) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: Form 2290 (Rev. July 2006) is available at:

<http://www.irs.gov/pub/irs-pdf/f2290.pdf>.

Instructions: The Instructions for Form 2290 (Rev. July 2007) will be circulated at a later date. The Instructions for Form 2290 (Rev. July 2006) are available at:

<http://www.irs.gov/pub/irs-pdf/i2290.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html.

Comments: Please email, fax, call, or mail any comments by **March 2, 2007**.

Michael Ecker
Tax Law Specialist
SE:W:CAR:MP:T:T:SB
NCFB C7-265
Phone: 202-283-0196
VMS: 202-283-0196
Fax: 202-283-7008
Email: Michael.D.Ecker@irs.gov

Major Changes

We made minor editorial changes throughout the form.

Page 1

- On **Form 2290-V, Payment Voucher**, we updated the filing address for Form 2290 with a payment. This change was requested by SE:W:CAS:SP:TPM:LP.

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2007, through June 30, 2008

- ▶ **Attach both copies of Schedule 1 to this return.**
▶ **See the separate instructions.**

Keep a copy of this
return for your records.

OMB No. 1545-0143

Type or Print	Name Busy Shipping Company	Employer identification number 11 1000012	FOR IRS USE ONLY
	Address (number, street, and room or suite no.) 4556 Oak Lane		
Check here if:	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) Fairfax, VA 22031		T FF FP I T
Address change ☐			
Final return ☐			

Part I Figuring the Tax

1	Was the vehicle(s) reported on this return used on public highways during July 2007 ? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions	1	Y	Y	Y	Y	M	M
2	Tax. Enter the Total from Form 2290, page 2, column (4)	2	0	0	6	0	7	
3	Additional tax from increase in taxable gross weight. See page 4 of the instructions	3						
4	Total tax. Add lines 2 and 3	4						
5	Credits. See page 5 of the instructions	5						
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here ☐	6						

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

- 7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.
- 8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ☐
- b Vehicle identification numbers
- 9 I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to on At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No	
	Designee's name ▶	Phone no. () Personal identification number (PIN) ▶
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.	
	Signature Thomas P. Ship Type or print name below signature.	Date Telephone number (703) 295-3333

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 112500

Form **2290** (Rev. 7-2007)

▲ Detach here ▲

Payment Voucher

For the period July 1, 2007, through June 30, 2008

See *How To Make Your Payment* on page 6 of the instructions.

- ▶ **Do not staple or attach this voucher or your payment to your return.**

OMB No. 1545-0143

1 Employer identification number	2 Enter the amount of your payment.	Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M	4 Name Address City, state, and ZIP code (for Canadian or Mexican address, see instructions.)		
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 1236 Charlotte, NC 28201-1236			

Tax Computation

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 9 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	Over 75,000	550.00	412.50			69		37950.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						69		\$ 37950.00	
W	Tax-Suspended Vehicles (See Part II on page 5 of the instructions.)								
Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.									
* See page 2 of the instructions for information on logging vehicles.									

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

▶ **Complete both copies of Schedule 1 and attach them to Form 2290.**

Type or Print	Name as shown on Form 2290 Busy Shipping Company	Employer identification number 11 1000012	FOR IRS USE ONLY T ----- FF ----- FP ----- I ----- T -----
	Address (number, street, and room or suite no.) 4556 Oak Lane		
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) Fairfax, VA 22031		

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		7			
2		8			
3	SEE ATTACHMENT	9			
4		10			
5		11			
6		12			

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	69
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

Do not cut or separate the forms on this page.

**SCHEDULE 1
(Form 2290)**(Rev. July 2007)
Department of the Treasury
Internal Revenue Service**Schedule of Heavy Highway Vehicles**

For the period July 1, 2007, through June 30, 2008

OMB No. 1545-0143

This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.

Type or Print	Name as shown on Form 2290 PENN MOVING & STORAGE	Employer identification number 11 1000012
	Address (number, street, and room or suite no.) 23 NORTH AVENUE	
	City, state, and ZIP code (for Canadian or Mexican address, see page 4 of the instructions.) READING, VA 21031	

Caution. You must list **all** vehicles. Attach a separate list if needed.**Part I Vehicles on Which You Are Reporting Tax.** See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		7			
2		8			
3	SEE ATTACHMENT	9			
4		10			
5		11			
6		12			

Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	Vehicle Identification Number	Category		Vehicle Identification Number	Category
1		W	2		W

Part III Summary of Reported Vehicles

a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a	69
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b	0

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Schedule 1 (Form 2290) (Rev. 7-2007)

Exhibit 6

F8849 Schedule 1 TY2007 test 1

F8849 Schedule 2 TY2007 test 1

F8849 Schedule 3 TY2007 test 1

F8849 Schedule 5 TY2007 test 1

F8849 Schedule 8 TY2007 test 1

F8849 Schedule 1 TY2007 test 1

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 11-1000005
Name – EWER SVCS INC
NameControl - ESIN
Phone – 703-781-1880
USAddress – 2403 Green Lane, Fairfax, VA 22031

Officer

Name – James R. Cook
Title - President
Phone – 703-666-2121
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – 000000008
Phone -703-666-2222
EmailAddress -
DatePepared –self select
SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 1

8849**Claim for Refund of Excise Taxes**

OMB No. 1545-1420

(Rev. October 2006)

Print clearly. Leave a blank box between words.

Name of claimant

E W E R S V C S I N C

Employer identification number (EIN)

1 1 1 0 0 0 0 5

Address (number, street, room or suite no.)

2 4 0 3 G R E E N L A N E

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

F A I R F A X V A

ZIP code

2 2 0 3 1

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

7 0 3 7 8 1 1 8 8 0

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☒
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

James R. Cook

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 6 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your

taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

Schedule 1 (Form 8849), Nontaxable Use of Fuels (Rev. January 2007)

Purpose: This is the first circulated draft of Schedule 1 (Form 8849) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: The October 2006 Schedule 1 (Form 8849) is available at:
<http://www.irs.gov/pub/irs-pdf/f8849s1.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html.

Comments: Please email, fax, call, or mail any comments by **February 2, 2007**.

Michael Ecker
Tax Law Specialist
SE:W:CAR:MP:T:T:SB
NCFB C7-265
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Fax: 202-283-7008
Email: Michael.D.Ecker@irs.gov

Major Changes

Form

- **Line 5**, formerly Kerosene Used in Commercial Aviation (Other Than Foreign Trade), was changed to Kerosene Used in Aviation to allow claims for nontaxable use of kerosene in aviation. Add new lines 5c and 5d. This change is being made under section 420 of the Tax Relief and Health Care Act of 2006.
Line 5c Other nontaxable uses (other than state) taxed at \$.244 (See **Caution** above line 1) (Rate = .243 & CRN 346)
Line 5d Other nontaxable uses (other than state) taxed at \$.219 (See **Caution** above line 1) (Rate = .218 & CRN 369)

Instructions

- Under **What's New**, we highlighted nontaxable use of kerosene in noncommercial aviation. Ultimate purchasers can make a claim on lines 5c and 5d for kerosene used in noncommercial aviation. This change is made per section 420 of the Tax Relief and Health Care Act of 2006.
Note. We retained the What's New items from the October 2006 revision.
- **Line 5.** Kerosene Used in Commercial Aviation (Other Than Foreign Trade) has been replaced by **Kerosene Used in Aviation**. The allowable uses for lines 5c and 5d have been added to the instructions. This change is made per section 420 of the Tax Relief and Health Care Act of 2006.

**Schedule 1
(Form 8849)**(Rev. January 2007)
Department of the Treasury
Internal Revenue Service**Nontaxable Use of Fuels**▶ Attach to Form 8849.
▶ See instructions.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

EWER SVCS INC**11-1000005**\$ **23922.50**

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1a and 2b (type of use 13 and 14), 3e, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1a and 2b (types of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

Period of claim: Enter month, day, and year in MMDDYYYY format.

From ▶

10012006

To ▶

12312006

1 Nontaxable Use of Gasoline	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Gasoline (see Caution above line 1)		\$.183			362
b Exported		.184			411
2 Nontaxable Use of Aviation Gasoline					
a Use in commercial aviation (other than foreign trade)		\$.15	53042	\$ 7956	30 354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported		.194			412
3 Nontaxable Use of Undyed Diesel Fuel					

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Nontaxable use		\$.243			
b Use on a farm for farming purposes		.243			360
c Use in trains (before January 1, 2007)		.22			353
d Use in trains (after December 31, 2006)		.243			353
e Use in certain intercity and local buses (see Caution above line 1)		.17			350
f Exported		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐

Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump. Only registered ultimate vendors may make those claims using Schedule 2.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Nontaxable use		\$.243			
b Use on a farm for farming purposes		.243			346
c Use in certain intercity and local buses (see Caution above line 1)		.17			347
d Exported		.244			414

5 Kerosene Used in Aviation

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 (see Caution above line 1)		.200	79831	\$ 15966	20 417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219 (see Caution above line 1)		.175			355
c Other nontaxable uses (other than state) taxed at \$.244 (see Caution above line 1)		.243			346
d Other nontaxable uses (other than state) taxed at \$.219 (see Caution above line 1)		.218			369

6 Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a	Use in certain intercity and local buses	\$.062		\$	352
b	Use in qualified local buses and in school buses	.136			361
c	Other nontaxable use	.136			395

7 Nontaxable Use of Alternative Fuel (after September 30, 2006)

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a	Liquefied petroleum gas (LPG)	\$.183		\$	419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (GGE=126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423
f	Liquid hydrocarbons derived from biomass	.243			424
g	Liquefied natural gas (LNG)	.243			425

8 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a	Nontaxable use	\$.197		\$	309
b	Exported	.198			306

9 Exported Dyed Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a	Exported dyed diesel fuel	\$.001		\$	415
b	Exported dyed kerosene	.001			416

Instructions

What's New

- Claims by the ultimate purchaser, if eligible, for nontaxable use of kerosene used in noncommercial aviation can be made on lines 5c and 5d. The purchaser must use the kerosene for an exempt aviation purpose (other than exclusive use by a state, political subdivision of a state, or the District of Columbia) and not waive the right to the claim to the registered ultimate vendor.
- Claims for the nontaxable use of alternative fuel after September 30, 2006, are made on line 7.
- After September 30, 2006, liquefied petroleum gas (LPG) is considered an alternative fuel. Claims for nontaxable use of LPG before October 1, 2006, are made on line 6. If the nontaxable use occurs after September 30, 2006, the claim must be made on line 7a.
- Claims for the nontaxable use of a diesel-water fuel emulsion are made on line 8. These claims were previously made on Schedule 6. However, the person claiming the credit for production of the diesel-water fuel emulsion should continue to use Schedule 6.
- Claims for exported taxable fuel are made on lines 1b, 2c, 3f, 4d, 9a, and 9b.
- Claims by the ultimate purchaser, if eligible, for certain fuels used for type of use 13 and 14 are made on Schedule 1. These claims were previously made on Schedule 6. To determine if the ultimate purchaser is eligible to make these claims, see *Type of use 13 and 14* in the Form 8849 instructions.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* in the Form 8849 instructions. Two conditions must be met to apply for the credit.

1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.

2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Purpose of Schedule

An ultimate purchaser of certain fuels uses Schedule 1 to make a claim for refund. The fuels for which a claim can be made are listed on the form. The fuel must have been used in a nontaxable use. See *Type of Use* below and the instructions for lines 1 through 9 for more information.

Claim Requirements

The following requirements must be met.

1. The amount claimed on Schedule 1 must be at least \$750. This amount may be met by:

- Making a claim for fuel used during any quarter of a 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.

2. The claim must be filed during the first quarter following the last quarter included in the claim. For example, a claim for the quarters consisting of July through September and October through December must be filed between January 1 and March 31.

3. Only one claim may be filed for a quarter.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Total Refund

Add all amounts in column (d) and enter the result in the total refund box at the top of the schedule.

Type of Use

The fuel must have been used for one or more of the types of use listed in the instructions for lines 1 through 8. The nontaxable uses are listed in the *Type of Use Table* in the Form 8849 instructions.

Exported taxable fuel. The claim rates for exported taxable fuel are listed on lines 1b, 2c, 3f, 4d, 9a, and 9b. Taxpayers making a claim for exported taxable fuel must include with their records proof of exportation. Proof of exportation includes:

- A copy of the export bill of lading issued by the delivering carrier,
- A certificate by the agent or representative of the export carrier showing actual exportation of the fuel,
- A certificate of lading signed by a customs officer of the foreign country to which the fuel is exported, or
- A statement of the foreign consignee showing receipt of the fuel.

How To File

Attach Schedule 1 to Form 8849. Mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Line 1. Nontaxable Use of Gasoline

Allowable uses. For line 1a, the gasoline must have been used during the period of claim for type of use 2, 4, 5, 7, 11, 12, 13, 14, or 15. Type of use 2 does not include any personal use or use in a motorboat. See *Type of use 13 and 14* in the Form 8849 instructions.

For line 1b, the gasoline must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* earlier.

Line 2. Nontaxable Use of Aviation Gasoline

Allowable uses. For line 2b, the aviation gasoline must have been used during the period of claim for type of use 9, 10, 11, 13, 14, 15, or 16. See *Type of use 13 and 14* in the Form 8849 instructions.

For line 2c, the aviation gasoline must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* earlier.

Line 3. Nontaxable Use of Undyed Diesel Fuel

Allowable uses. For line 3a, the diesel fuel must have been used during the period of claim for type of use 2, 5, 6, 7, 8, 11, 12, 13, 14, or 15. Type of use 8 includes use as heating oil and use in a boat. Type of use 2 does not include any personal use or use in a motorboat. See *Type of use 13 and 14* in the Form 8849 instructions.

For line 3f, the diesel fuel must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* earlier.

Line 4. Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Allowable uses. For line 4a, the kerosene must have been used during the period of claim for type of use 2, 6, 7, 8, 11, 12, 13, 14, 15, or 16. Type of use 8 includes use as heating oil and use in a boat. Type of use 2 does not include any personal use or use in a motorboat. See *Type of use 13 and 14* in the Form 8849 instructions.

For line 4d, the kerosene must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* earlier.

Line 5. Kerosene Used in Aviation**Lines 5a and 5b.**

Claimant certifies that the right to make the claim has not been waived.

Lines 5c and 5d.

The ultimate purchaser of kerosene used in noncommercial aviation (except for exclusive use by a state, political subdivision of a state, or the District of Columbia) is eligible to make this claim. Before December 20, 2006, the ultimate purchaser is treated as having waived the right to payment to the ultimate vendor if the ultimate vendor did not include the tax in the price of the kerosene and has not collected the tax from the ultimate purchaser, has repaid the tax to the ultimate purchaser, or has the written consent of the ultimate purchaser waiving their right to make the claim. After December 19, 2006, the claimant certifies that the right to make the claim has not been waived.

Allowable uses. For lines 5c and 5d, the kerosene must have been used during the period of claim for type of use 1, 9, 10, 11, 13, 15, or 16. If the claimant buys kerosene partly for use in commercial aviation and partly for use in noncommercial aviation, see the rules in Notice 2005-80, section 3(e)(3). Only one claim may be filed with respect to any gallon of kerosene used in commercial aviation.

Line 6. Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

Allowable uses. For line 6c, the taxed LPG (such as propane or butane) must have been used during the period of claim for type of use 1, 2, 4, 13, 14, or 15.

Line 7. Nontaxable Use of Alternative Fuel (after September 30, 2006)

Allowable uses. The taxed alternative fuel must have been used after September 30, 2006, for type of use 1, 2, 4, 5, 6, 7, 11, 13, 14, or 15.

Type of use 5. Write "Bus" in the space to the left of column (a). Enter the correct credit rate in column (b). The credit rates for type of use 5 are listed below.

Line number	Credit rate
14a	\$.109
14b	.110
14c	.109*
14d	.110
14e	.17
14f	.17
14g	.169

*This is the credit rate per gasoline gallon equivalent (126.67 cubic feet of CNG).

Line 8. Nontaxable Use of a Diesel-Water Fuel Emulsion

Allowable uses. For line 8a, the diesel-water fuel emulsion must have been used during the period of claim for type of use 1, 2, 5, 6, 7, 8, 11, 12, 13, 14, or 15. For line 8b, the diesel-water fuel emulsion must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* on page 3.

Type of use 5. Write "Bus" in the space to the left of column (a). Enter the correct credit rate in column (b). The credit rate for type of use 5 is \$.124 per gallon.

Line 9. Exported Dyed Fuel

A claim may be made for dyed diesel fuel or dyed kerosene exported in a trade or business during the period of claim. See *Exported taxable fuel* on page 3.



F8849 Schedule 2 TY2007 test 1

Preparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 11-1000006

Name – Dally Self Services

NameControl - DSSN

Phone – 666-263-3640

USAddress – 2601 Yellow Road, Moberly, MO 65270

Officer

Name – James R. Riley

Title - President

Phone – 666-263-2121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000009

Phone -666-263-2222

EmailAddress -

DatePeared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 1

Dally Self Services

11-1000006

2005 Tax Exempt

	\$		
1/05	220.62	1	243.02
2	205.70	2	167.46
3	199.11	3	203.21
4	239.37	4	183.61
5	272.86	5	179.71
6	128.76	6	199.78
7	188.93	7	190.17
8	197.54	8	228.02
9	236.18	9	237.90
10	196.59	10	234.42
11	177.28	11	183.91
12	187.03	12	157.01
	2449.97		2408.22

8849**Claim for Refund of Excise Taxes**

OMB No. 1545-1420

(Rev. October 2006)

Print clearly. Leave a blank box between words.

Name of claimant

D A L L Y S E L F S E R V I C E S

Employer identification number (EIN)

1 1 1 0 0 0 0 6

Address (number, street, room or suite no.)

2 6 0 1 Y E L L O W R O A D

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

M O B E R L Y M O

ZIP code

6 5 2 7 0

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

6 6 6 2 6 3 3 6 4 0

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☒
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

James R. Riley

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 6 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your

taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

**Schedule 2
(Form 8849)**(Rev. October 2006)
Department of the Treasury
Internal Revenue Service**Sales by Registered Ultimate Vendors**

OMB No. 1545-1420

▶ Attach to Form 8849. Do not file with any other schedule.

Name as shown on Form 8849

EIN

Total refund (see instructions)

DALLY SELF SERVICES**11-1000006**\$ **4857.78****Period of claim:** Enter month, day, and year
in MMDDYYYY format.

From ▶

01/01/2005

To ▶

12/31/06**Claimant's registration no. ▶ U V** **4321451598UV**Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also
complete for lines 3d and 3e, type of use 14. **Note:** UV
claimant must complete line 6 or 7 on page 3.▶ **U B** **4321451598UB**

Complete for lines 1b and 2c.

▶ **U P** **4321451598UP**

Complete for line 2b.

▶ **U A** **4321451598UA**Complete for line 3. See **UV** for lines 3d and 3e, type of
use 14.**1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For line 1a**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 1b**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐**Caution.** Claims cannot be made on line 1a for diesel fuel purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by a credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Use by a state or local government	\$.243	240	\$ 58.32	360
b Use in certain intercity and local buses	.17	1764	299.88	350

2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For line 2a**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 2b**, claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. **For line 2c**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶ ☐**Caution.** Claims cannot be made on line 2a for kerosene purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by a credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Use by a state or local government	\$.243	2057	\$ 499.85	346
b Sales from a blocked pump	.243	4115	999.94	
c Use in certain intercity and local buses	.17			347

Name as shown on Form 8849

EIN

3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. **For lines 3a and 3b**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. **For lines 3c, 3d, and 3e**, claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false. See the instructions for additional information to be submitted.

	Type of use	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175	5714	\$ 999.95	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369

4 Sales by Registered Ultimate Vendors of Gasoline

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Caution. Claims cannot be made on line 4a or 4b for gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>		(d) CRN
a <u>Use by a nonprofit educational organization</u>	\$.183	5464	\$	999.91	362
b <u>Use by a state or local government</u>	.183				

5 Sales by Registered Ultimate Vendors of Aviation Gasoline

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Caution. Claims cannot be made on line 5a or 5b for aviation gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>		(d) CRN
a <u>Use by a nonprofit educational organization</u>	\$.193	5181	\$ 999.93		324
b <u>Use by a state or local government</u>	.193				

Name as shown on Form 8849

EIN

6 Government Unit Information

Complete if making a claim on lines 1a or 2a; or lines 3d and 3e for type of use 14. Enter the information below for each governmental unit to whom the fuel was sold. If more space is needed, attach additional sheets.

Taxpayer Identification No.	Name	Gallons
111000006	Dally Self Service	120

7 Nonprofit Educational Organization and Government Unit Information

Complete if making a claim on lines 4a, 4b, 5a, or 5b. Enter the information below for each nonprofit educational organization or governmental unit to whom the gasoline or aviation gasoline was sold. If more space is needed, attach additional sheets.

Taxpayer Identification No.	Name	Gallons
111000006	Dally Self Services	120

Instructions

What's New

After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. See the Form 8849 instructions for more information.

Reminder

Registered ultimate vendors cannot make claims for certain uses of taxable fuel if the ultimate purchaser purchased the fuel with a credit card issued to the ultimate purchaser by the credit card issuer. See the *Cautions* above lines 1a, 2a, 4a, and 5a.

Purpose of Schedule

A registered ultimate vendor of undyed diesel fuel, undyed kerosene, kerosene sold for use in aviation, gasoline, or aviation gasoline uses Schedule 2 to make a claim for refund.

See *Registration Number* below if you do not have a valid registration number.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule.

Registration Number

You must enter your registration number. You are registered if you received a letter of registration with a registration number from the IRS that has not been revoked or suspended. See the list below. If you do not have a registration number, you cannot make this claim. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

- **UV.** Ultimate vendor that sells undyed diesel fuel, undyed kerosene, gasoline or aviation gasoline; lines 1a, 2a, 4a, 4b, 5a, and 5b; and lines 3d and 3e, type of use 14.
- **UB.** Ultimate vendor that sells undyed diesel fuel or undyed kerosene for use in certain intercity and local buses; lines 1b and 2c.
- **UP.** Ultimate vendor that sells kerosene sold from a blocked pump; line 2b.
- **UA.** Ultimate vendor that sells kerosene for use in aviation; lines 3a–3e. See **UV** above for lines 3d and 3e, type of use 14.

Required Certificate or Waiver

The required certificates or waivers are listed in the line instructions and are available in Pub. 510.

How To File

Attach Schedule 2 to Form 8849. On the envelope write "Registered Ultimate Vendor Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Line 1a. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Claimant. The registered ultimate vendor of the diesel fuel is the only person eligible to make this claim and has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See Model Certificate P in Pub. 510. Only one claim may be filed with respect to any gallon of diesel fuel.

Allowable sales. The diesel fuel must have been sold during the period of claim by the registered ultimate vendor for the exclusive use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met.

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Information to be submitted. Complete Line 6, Government Unit Information, for each governmental unit to whom the diesel fuel was sold and the number of gallons sold to each. If more space is needed, attach additional sheets.

Line 1b. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel for Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the diesel fuel is eligible to make a claim on line 1b only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver N in Pub. 510. Only one claim may be filed with respect to any gallon of diesel fuel.

Claim requirements. The following requirements must be met.

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Lines 2a and 2b. Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Claimant. For line 2a, the registered ultimate vendor of the kerosene is the only person eligible to make this claim and has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See Model Certificate P in Pub. 510. For line 2b, claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. For lines 2a and 2b, only one claim may be filed with respect to any gallon of kerosene.

Allowable sales. For line 2a, the kerosene must have been sold by the registered ultimate vendor during the period of claim for the exclusive use by a state or local government (including essential government use by an Indian tribal government). For line 2b, the kerosene must have been sold during the period of claim from a blocked pump.

Claim requirements. The following requirements must be met.

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Information to be submitted. For claims on line 2a, complete Line 6, Government Unit Information, for each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Line 2c. Sales by Registered Ultimate Vendors of Undyed Kerosene For Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the kerosene is eligible to make a claim on line 2c only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver N in Pub. 510. Only one claim may be filed with respect to any gallon of kerosene.

Claim requirements. The following requirements must be met.

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Lines 3a and 3b. Sales by Registered Ultimate Vendors of Kerosene For Use in Commercial Aviation (Other Than Foreign Trade)

Claimant. The registered ultimate vendor of the kerosene sold for use in commercial aviation (other than foreign trade) is eligible to make this claim only if the buyer waives his or her right by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver L in Pub. 510. Only one claim may be filed with respect to any gallon of kerosene.

Claim requirements. The following requirements must be met.

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Lines 3c, 3d, and 3e. Sales by Registered Ultimate Vendors of Kerosene For Use in Noncommercial Aviation

Claimant. The registered ultimate vendor of the kerosene sold for use in noncommercial aviation is the only person eligible to make this claim and has obtained the required certificate from the ultimate purchaser. For type of use 1, 9, 10, 13, 15, or 16, see Model Certificate Q in Pub. 510. For type of use 14, see Model Certificate P in Pub. 510. Only one claim may be filed with respect to any gallon of kerosene.

Allowable sales. For line 3c, the kerosene must have been sold during the period of claim for a nonexempt use in noncommercial aviation. For lines 3d and 3e, the kerosene sold for use in noncommercial aviation must have been sold during the period of claim for type of use 1, 9, 10, 11, 13, 14, 15, or 16.

Claim requirements. The following requirements must be met.

1. The claim must be for kerosene sold for use in noncommercial aviation during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

Note. If requirements 1–3 above are not met, see *Annual Claims* in the Form 8849 instructions.

Information to be submitted. For claims on lines 3d and 3e (type of use 14), complete Line 6, Government Unit Information, for each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Lines 4a, 4b, 5a, and 5b. Sales by Registered Ultimate Vendors of Gasoline or Aviation Gasoline

Claimant. The registered ultimate vendor of the gasoline or aviation gasoline is eligible to make a claim on lines 4a, 4b, 5a, and 5b if the ultimate purchaser waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired certificate. See Model Certificate M in Pub. 510. Only one claim may be filed with respect to any gallon of gasoline or aviation gasoline.

Allowable sales. The gasoline or aviation gasoline must have been sold during the period of claim for:

- Use by a nonprofit educational organization, or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met.

1. The claim must be for gasoline or aviation gasoline sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 4a, 4b, 5a, and 5b may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for gasoline or aviation gasoline sold during September and October must be filed by December 31.

Information to be submitted. Complete Line 7, Nonprofit Educational Organization and Government Unit Information, for each nonprofit educational organization or governmental unit to whom the gasoline or aviation gasoline was sold and the number of gallons sold to each.

F8849 Schedule 3 TY2007 test 1

Preparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –02

Filer

EIN - 11-1000007

Name – Exit Fuel Association

NameControl - EFAN

Phone – 785-346-5656

USAddress – 2403 Purple Avenue, Osborne, KS 67473

Officer

Name – James R. Cook

Title - President

Phone – 785-346-2121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000010

Phone -785-346-2222

EmailAddress -

DatePeared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 1

8849**Claim for Refund of Excise Taxes**

OMB No. 1545-1420

(Rev. October 2006)

Print clearly. Leave a blank box between words.

Name of claimant

E X I T F U E L A S S O C I A T I O N

Employer identification number (EIN)

1 1 1 0 0 0 0 7

Address (number, street, room or suite no.)

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

2 4 0 3 P U R P L E A V E N U E

ZIP code

6 7 4 7 3

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

0 3

Daytime telephone number (optional)

7 8 5 3 4 6 5 6 5 6

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☒
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

James R. Cook, President

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 6 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your

taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

**Schedule 3
(Form 8849)**

(Rev. October 2006)

Department of the Treasury
Internal Revenue Service**Certain Fuel Mixtures**

OMB No. 1545-1420

▶ Attach to Form 8849. Do not file with any other schedule.

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

Exit Fuel Association**11-1000007****\$ 603.33**

Caution. Before claiming a credit on Form 8849, the alcohol fuel mixture credit, biodiesel or renewable diesel mixture credit, and alternative fuel mixture credit must be taken against any taxable fuel liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Schedule C (Form 720) or Form 4136.

Claimant's registration no. ▶ **613342241 M, UV**

Enter your registration number, including the prefix, on the entry line above. Line 3 claimants must enter their AM registration number.

Period of claim: Enter month, day, and year
in MMDDYYYY format.**From ▶** **02/01/07****To ▶** **02/28/07****1 Alcohol Fuel Mixture Credit**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Alcohol fuel mixtures containing ethanol	\$.51	1183	\$ 603 33	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel or Renewable Diesel Mixture Credit

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. For biodiesel, claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. For renewable diesel, claimant has a certificate from the producer or importer of the renewable diesel that identifies the product produced and the percentage of renewable diesel in the product.

	(a) Rate	(b) Gallons of biodiesel or renewable diesel	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

3 Alternative Fuel Mixture Credit

Claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons or gasoline gallon equivalents (GGE)	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG)(GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid hydrocarbons derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432

Instructions**What's New**

- Renewable diesel will generally be treated the same as biodiesel for refund purposes. Line 2c has been added for renewable diesel mixtures. Effective for renewable diesel sold or used after December 31, 2005.
- Line 3 has been added for the alternative fuel mixture credit. This credit is effective after September 30, 2006.

Coordination With Excise Tax Credit

Only one credit may be taken with respect to any gallon of alcohol reported on line 1, biodiesel reported on line 2 or alternative fuel reported on line 3. If any amount is claimed (or will be claimed), with respect to any gallon of alcohol, biodiesel or alternative fuel on Form 720 or Form 4136, then a claim cannot be made on Form 8849 for that gallon of alcohol, biodiesel or alternative fuel.

Excise Tax Liability

Persons who blend an untaxed liquid with taxable fuel to produce a taxable fuel mixture outside the bulk transfer terminal system must pay the excise tax on the volume of the untaxed liquid in the mixture.

See Form 720 to report these taxes. You also must be registered with the IRS as a blender (M registrants). Line 3 claimants must also have an AM registration number. See Form 637, Application for Registration (For Certain Excise Tax Activities).

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule. See *Claim requirements* for each type of claim.

Amount of Refund

Multiply the number of gallons or gasoline gallon equivalents (CNG only) by the rate and enter the result in the boxes for column (c).

How To File

Attach Schedule 3 to Form 8849. On the envelope write "Fuel Mixture Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Line 1. Alcohol Fuel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alcohol in the mixture.

Claim requirements. The following requirements must be met.

1. The claim must be for an alcohol fuel mixture sold or used during a period that is at least 1 week.

2. The amount of the claim must be at least \$200. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alcohol fuel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 1-3 above are not met, see *Annual Claims* in the Form 8849 instructions.

How to claim the credit. Any alcohol fuel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 6478. See Notice 2005-4 and Notice 2005-62 for more information.

Line 2. Biodiesel or Renewable Diesel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture.

Claim requirements. The following requirements must be met.

1. The claim must be for a biodiesel or renewable diesel mixture sold or used during a period that is at least 1 week.

2. For the biodiesel mixture credit, the claimant has a certificate from the producer. See *Certificate* below for details.

3. The amount of the claim must be at least \$200. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for a biodiesel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 1-4 above are not met, see *Annual Claims* in the Form 8849 instructions.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, must be attached to the first claim filed that is supported by the certificate or statement. See Model Certificate O and Model Certificate S in Pub. 510. If the certificate and statement are not attached to Schedule 3 because they are attached to a previously-filed claim on Schedule C (Form 720) for the biodiesel, attach a separate sheet with the following information.

1. Certificate identification number.

2. Total gallons of biodiesel on certificate.

3. Total gallons claimed on Schedule C (Form 720), line 13.

How to claim the credit. Any biodiesel or renewable diesel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 8864. See Notice 2005-4 and Notice 2005-62 for more information.

Line 3. Alternative Fuel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alternative fuel in the mixture.

Claim requirements. The following requirements must be met.

1. You must be registered by the IRS.

2. The claim must be for an alternative fuel mixture sold or used (as described above under *Claimant*) during a period that is at least 1 week.

3. The amount of the claim must be at least \$200. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alternative fuel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 2-4 above are not met, see *Annual Claims* in the Form 8849 instructions.

F8849 Schedule 5 TY2007 test 1

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 11-1000010
Name – Waterway Boat Company
NameControl - WBCN
Phone – 410-257-0819
USAddress – 1212 Blue Street, North Beach, MD 20714

Officer

Name – William R. Smith
Title - President
Phone – 410-257-2121
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – 000000011
Phone -410-257-2222
EmailAddress -
DatePepared –self select
SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 1

8849

(Rev. October 2006)

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Print clearly. Leave a blank box between words.

Name of claimant

W A T E R W A Y B O A T C O M P A N Y

Employer identification number (EIN)

1 1 1 0 0 0 0 1 0

Address (number, street, room or suite no.)

1 2 1 2 B L U E S T R E E T

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

N O R T H B E A C H M D

ZIP code

2 0 7 1 4

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

4 1 0 2 5 7 0 8 1 9

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☒
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

William R. Smith, President

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 6 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your

taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8849. **Do not** file with any other schedule.

Name as shown on Form 8849

EIN

Total refund (see instructions)

11-1000010

\$ 1657.00

Part I **Claim for Refund of Second Tax. Caution.** *Claims are made on Schedule 5 by the person that has filed Form 720 reporting and paying the tax claimed.*

Claimant certifies that the amount of the second tax has not been included in the price of the fuel, and has not been collected from the purchaser. Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions. Cat. No. 27453B Schedule 5 (Form 8849) (Rev. 1-2006)

Instructions

Section references are to the Internal Revenue Code.

What's New

- Line 5 is used for section 4081(e) claims for a diesel-water fuel emulsion, effective after December 31, 2005.
- Line 6 is used for section 4081(e) claims for dyed diesel fuel, dyed kerosene, and other exempt removals, effective after September 30, 2005. See *Line 6* below for the fuels applicable on line 6.
- Claims relating to kerosene for use in aviation are completely revised, effective after September 30, 2005. Aviation-grade kerosene has been deleted from line 5. Lines 7 and 8 have been added for kerosene for use in aviation. For section 4081(e) claims related to aviation-grade kerosene before October 1, 2005, use the February 2005 revision of Schedule 5 (Form 8849).

Purpose of Schedule

A person who has paid and reported a section 4081 tax to the government on taxable fuel uses Schedule 5 to claim a refund of that tax if a prior section 4081 tax on that fuel has also been paid and reported to the government.

Section 4081(e) Claims

Section 4081(e) applies to the fuels listed in Part I.

If two taxes were paid on the fuel for which the claim is filed, then a claim for refund of the second tax may be made.

Example. Janet is a taxable fuel registrant that owns 10,000 gallons of gasoline that is being transported on a vessel in the United States. On June 1, 2006, Janet sells the gasoline to Hazel, a person that is not a taxable fuel registrant. Janet is liable for tax on this sale. Janet prepares a First Taxpayer's Report related to this sale and gives a copy of the report to Hazel.

On June 4, 2006, Hazel sells the same gallons of gasoline to Caroline, a taxable fuel registrant. Hazel also gives Caroline a copy of Janet's First Taxpayer's Report and a Statement of Subsequent Seller. On June 9, 2006, the gasoline is removed from a terminal at the rack. Caroline is the position holder of the gasoline at the time of the removal and thus is liable for tax on the removal. Caroline pays this tax to the government.

After Caroline has filed a return of this second tax, Caroline files Form 8849 and Schedule 5 for a refund for the second tax and includes a copy of the First Taxpayer's Report and Statement of Subsequent Seller. In Part I of Schedule 5, Caroline enters "1,840.00" in column **1(a)**. In Part II, Caroline enters "1" in column **(c)**; "06092006" in column **(d)**; "10,000.00" in column **(e)**; and "1,840.00" in column **(f)**.

Claimant

The person who reported on Form 720 and paid the second tax to the government on the same fuel is the only person eligible to make this claim.

Claim Requirement

Generally, the claim must be filed within 3 years from the time the return for the second tax was filed or 2 years from the time the second tax was paid to the government, whichever is later.

Total Refund

Add all amounts in column **(a)** and enter the result in the total refund box at the top of the Schedule.

Part I

For each type of fuel, enter the total of all amounts from column **(f)**, Part II.

Line 6. Section 4081(e) claims can be made on line 6 for the tax on the following fuels: dyed diesel fuel, dyed kerosene, and other exempt removals (gasoline blendstocks, kerosene used for a feedstock, and diesel fuel or kerosene used in Alaska). The person that has reported a section 4081 tax on Form 720 and paid that tax to the government, if a prior section 4081 tax on the fuel has also been paid and reported to the government, makes the claim.

Line 7. Section 4081(e) claims can be made for kerosene for use in aviation by a person that has reported a section 4081 tax on Form 720 (IRS No. 69) and paid that tax to the government if a prior section 4081 tax on the kerosene has also been paid and reported to the government.

Line 8. Section 4081(e) claims can be made for kerosene for use in commercial aviation (other than foreign trade) by a person that has reported a section 4081 tax on Form 720 (IRS No. 77) and paid that tax to the government if a prior section 4081 tax on the kerosene has also been paid and reported to the government.

Part II

For each payment of a second tax, complete all the information required.

Information to be Attached

1. A copy of the First Taxpayer's Report that relates to the fuel covered by each claim and

2. If the fuel covered by the claim was bought from someone other than the first taxpayer, a copy of the Statement of Subsequent Seller that the claimant received with respect to that fuel.

The First Taxpayer's Report and Statement of Subsequent Seller must contain all the information as shown in Model Certificates A and B in Appendix B of Pub. 510.

How To File

Attach Schedule 5 to Form 8849. On the envelope write "Section 4081(e) Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

F8849 Schedule 6 TY2007 test 1

Preparer Firm

EIN – not permitted
PreparerFirmBusinessName – n/a
PreparerFirmAddress = n/a
MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned
Type -
PractitionerPin
EFIN – as assigned
PIN

PinEnteredBy – Taxpayer

SignatureOption –PIN Number
ReturnType - 8849

TYEndMonth –08

Filer

EIN - 11-1000008
Name – Flying Services Inc
NameControl - FSIN
Phone – 662-875-2222
USAddress – 3509 Orange Lane, Glen Allan, MS 38744

Officer

Name – Phil P. Way
Title - President
Phone – 662-873-2121
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – 000000012
Phone -662-873-2444
EmailAddress -
DatePepared –self select
SelfEmployed – Y

TaxYear –
binaryAttachmentCount - 1

8849

(Rev. October 2006)

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Print clearly. Leave a blank box between words.

Name of claimant

F L Y I N G S E R V I C E S I N C

Employer identification number (EIN)

1 1 1 0 0 0 0 8

Address (number, street, room or suite no.)

3 5 0 9 O R A N G E L A N E

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

G L E N A L L A N M S

ZIP code

3 8 7 4 4

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

6 6 2 8 7 5 2 2 2 2

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☒
Schedule 8	Registered Credit Card Issuers	☐

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

Phil P. Way, President

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

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1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

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Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

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If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

**Schedule 6
(Form 8849)**(Rev. October 2006)
Department of the Treasury
Internal Revenue Service**Other Claims**

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849

FLYING SERVICES INC

EIN or SSN

11-1000008

Total refund (total of lines 1–5)

\$ 2750.12

Enter the earliest and latest **dates of the events** included in this claim. Enter in MMDDYYYY format.

Earliest date ▶ 7-21-2006

Latest date ▶ 8-22-2006

Tax	Amount of refund		CRN
1 Federal excise tax on Jet A-Aviation fuel	\$	2750	12 369
2			
3			
4			
5			

Use the space below for an explanation of each tax claimed.

For claims under section 6416(b)(2) relating to certain uses and resales of certain articles subject to manufacturers or retailers taxes, claimant certifies that it sold the article at a tax-excluded price, repaid the amount of tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting evidence.

Filed pursuant to IRS procedures for claiming refunds on federal excise taxes levied on fuel used on make aerial applications.

12,557.60 gallons x \$.219 = 2750.12

Instructions**What's New**

- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- Claims for the nontaxable use of a diesel-water fuel emulsion are now made on Schedule 1. Do not make these claims on Schedule 6.
- Claims for the nontaxable use of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline and aviation gasoline) by the ultimate purchaser are now made on Schedule 1. Do not make these claims on Schedule 6.

Purpose of schedule. Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- **Form 720**, Quarterly Federal Excise Tax Return;
- **Form 2290**, Heavy Highway Vehicle Use Tax Return;
- **Form 730**, Monthly Tax Return for Wagers; and
- **Form 11-C**, Occupational Tax and Registration Return for Wagering.

Caution: Do not use Schedule 6 to make adjustments to liability reported on Forms 720 filed for prior quarters. Use Form 720X, Amended Quarterly Federal Excise Tax Return. Also, do not use Schedule 6 to claim amounts that were taken or will be taken as a credit on Form 2290 or Form 730.

Claim requirements. Generally, a claim must be filed within 3 years of the filing of the return to which the claim relates, or 2 years from when the tax reported on that return was paid, whichever is later.

How to file. Attach Schedule 6 to Form 8849. Mail it to the IRS at the address under *Where To File* in the Form 8849 instructions. If you attach additional sheets, write your name and taxpayer identification number on each sheet.

Form 720

A claim relating to the taxes listed below may be made. See Pub. 510, Excise Taxes for 2006, for information on allowable claims relating to these taxes. The following information must be attached to the claim.

1. A detailed description of the claim.
2. Any additional information required by the regulations.
3. The amount of the claim. If the claim is for more than one quarter, list the claim amounts by quarter.
4. How you figured the claim amount.
5. Any other information you believe will support the claim.

Tax	CRN
Ozone-depleting chemicals	398
Truck, trailer, and semitrailer chassis and bodies, and tractors	383
Passenger vehicles (luxury tax)	392
Taxable tires, expires after December 31, 2005	366
Taxable tires other than biasply or super single tires	396
Taxable tires, biasply or super single tires	304
Taxable tires, super single tires designed for steering	305
Gas guzzler automobiles	340
Vaccines	397
Sport fishing equipment	341
Fishing rods and fishing poles	308
Fishing tackle boxes	387
Electric outboard motors	342
Bows, quivers, broadheads, and points	344
Arrow shafts	389

Alternative fuel credit. The alternative fuel credit of \$.50 per gallon or gasoline gallon equivalent (GGE) may be claimed for LPG (CRN 426), P series fuels (CRN 427), CNG (GGE=121 cu. ft.)(CRN 428), liquefied hydrogen (CRN 429), any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process (CRN 430), liquid hydrocarbons derived from biomass (CRN 431), and LNG (CRN 432) sold for use or used in a motor vehicle or motorboat in the claimant's trade or business. The claimant must be registered by the IRS. The claimant must be:

1. The United States;
2. A state, political subdivision of a state, or the District of Columbia; or
3. An organization exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

Diesel-water fuel emulsion blending (CRN 310). The claim rate for undyed diesel fuel taxed at \$.244 (CRN 310) and used to produce a diesel-water fuel emulsion is \$.046 per gallon of diesel fuel (blender claims).

Claim requirements. The amount claimed must be at least \$750. This amount may be met by making a claim during any quarter of a 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. The amount claimed for a diesel-water fuel emulsion may be combined with any amounts claimed on Schedule 1 to meet the \$750 minimum. The claim must be filed during the first quarter following the last quarter included in the claim. Only one claim may be filed per quarter. Enter the earliest and latest date of the claim on page 1. If the above requirements are not met, see *Annual Claims* in the Form 8849 instructions.

In addition to items 1-5 above, claimant must attach a statement certifying that: (a) the claimant produced a diesel-water fuel emulsion containing at least 14% water, (b) the emulsion additive is registered by a United States manufacturer under section 211 of the Clean Air Act with the EPA, (c) the claimant used undyed diesel fuel taxed at \$.244 to produce the diesel-water fuel emulsion and (d) the claimant sold or used the diesel-water fuel emulsion in its trade or business.

Claimant must be registered by the IRS and must enter their registration number on the statement.

Form 2290, CRN 365

A claim for refund may be made for the following:

- An overpayment of tax due to a mistake in tax liability previously reported on Form 2290.

Claimant. The claim is made by the person that paid the tax to the government.

- A pro rata refund of the tax paid on Form 2290 for a vehicle that was sold, destroyed, or stolen before June 1 of any period (July 1–June 30) and subsequently not used during the period. To make a claim for a vehicle that was sold, destroyed, or stolen, the following information must be attached to Schedule 6.

1. The vehicle identification number (VIN).
2. Whether the vehicle was sold, destroyed, or stolen.
3. Date of the sale, accident, or theft.
4. Computation of the refund amount. See the line 5 instructions for Form 2290.

Claimant. The claim is made by the person in whose name the vehicle is registered at the time it was sold, destroyed, or stolen.

- Any vehicle on which the tax was paid on Form 2290 if the vehicle was used 5,000 miles or less on public highways (7,500 or less for agricultural vehicles) during the period (July 1–June 30). The mileage limitation applies to the total mileage a vehicle is driven during a period regardless of the number of owners of the vehicle. A claim for this mileage refund cannot be filed until after June 30 of the period.

Claimant. The claim is made by the person that paid the tax to the government.

Form 730, CRN 368

A claim for refund may be made for the following:

- An overpayment of tax. The claim is not allowed unless a statement of the facts is attached that includes the following information.

1. An explanation of the reason for claiming a refund.
2. The date of payment and the amount of the tax.
3. Whether any previous claim covering the amount involved, or any part, has been filed.
4. A statement that you:
 - a. Have not collected (whether as a separate charge or otherwise) the amount of the tax from the person that placed the wager on which the tax was imposed, or
 - b. Have repaid the amount of the tax to the person that placed the wager, or
 - c. Have the written consent of the person that placed the wager to the making of the refund (the consent must be attached to the claim).
5. If the overpayment relates to a laid-off wager accepted by you, one of the above three statements must be attached for both the person that placed the laid-off wager and the person that placed the original wager.

Claimant. The claim is made by the person that paid the tax to the government.

- Credit for wagers laid off by you. If you accept a wager and lay off all or part of the wager with a person who is liable for the tax and have paid the tax, a claim may be allowed for the tax paid on the laid off amount. No claim is allowed unless the following information is attached to Schedule 6.

1. The certificate described in Regulations section 44.6419-2(d).
2. A statement that includes: (a) the reason for the refund, (b) the month in which the tax was paid, (c) the date of payment, and (d) whether any previous claim covering the amount involved, or any part, has been filed.

Claimant. The claim is made by the person that paid the tax to the government.

Form 11-C, CRN 367

A claim for refund may be made for overpayment of tax due to a mistake in tax liability previously reported on Form 11-C.

Claimant. The claim is made by the person that paid the tax to the government.

F8849 Schedule 8 TY2007 test 1

Preparer Firm

EIN – not permitted

PreparerFirmBusinessName – n/a

PreparerFirmAddress = n/a

MultipleSoftwarePackagesUsed - no

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – Taxpayer

SignatureOption –PIN NumberReturnType - 8849

TYEndMonth --12

Filer

EIN - 11-1000009

Name – Shiloh Oil Company

NameControl - SOCN

Phone – 307-221-3790

USAddress – 5703 Red Oak Street, Lader, WY 82520

Officer

Name – Mary A. Cook

Title - President

Phone – 307-666-2121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – James Doe

SSN or PTIN – 000000013

Phone -307-666-2222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 1

8849**Claim for Refund of Excise Taxes**

OMB No. 1545-1420

(Rev. October 2006)

Print clearly. Leave a blank box between words.

Name of claimant

S H I L O H O I L C O M P A N Y

Employer identification number (EIN)

1 1 1 0 0 0 0 9

Address (number, street, room or suite no.)

5 7 0 3 R E D O A K S T R E E T

Social security number (SSN)

City and state or province. If you have a foreign address, see page 2.

L A D E R W Y

ZIP code

8 2 5 2 0

Foreign country, if applicable. Do not abbreviate.

Month claimant's income
tax year ends

1 2

Daytime telephone number (optional)

3 0 7 2 2 1 3 7 9 0

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 3	Certain Fuel Mixtures	☐
Schedule 5	Section 4081(e) Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☒

**Sign
Here**

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

Mary A. Cook, President

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1, 2, 3, and 6 have all been revised based on the Safe, Accountable, Flexible, & Efficient Transportation Equity Act of 2005 (SAFETEA); the Energy Policy Act of 2005; and the Pension Protection Act of 2006.
- Schedule 1 has been revised to include claims for the nontaxable use of a diesel-water fuel emulsion and alternative fuel.
- Schedule 2 has been revised to include type of use 11, Exclusive use by a qualified blood collector organization, as an allowable sale of kerosene for use in aviation claimed on lines 3d and 3e.
- Schedule 3 is re-titled Certain Fuel Mixtures to reflect the new claims for refund related to renewable diesel mixtures and alternative fuel mixtures.
- Schedule 6 has been revised to remove claims for the nontaxable use of a diesel-water fuel emulsion. These claims are now made on Schedule 1.
- Schedule 6 has been revised to include claims for the alternative fuel credit under *Form 720* for certain exempt entities.
- New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for a refund or payment of the tax paid on certain sales of taxable fuel to states and local governments and certain sales of gasoline to nonprofit educational organizations after December 31, 2005.
- After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 3. Two conditions must be met to apply for the credit.
 1. The fuel is used for the organization's exclusive use in the collection, storage, or transportation of blood.
 2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities).

Additional Information

- Pub. 510, Excise Taxes for 2006, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- Form 720, Quarterly Federal Excise Tax Return;
- Form 730, Monthly Tax Return for Wagers;
- Form 11-C, Occupational Tax and Registration Return for Wagering; or
- Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Caution. A refund claim for the communications excise tax on nontaxable service billed after February 28, 2003, and before August 1, 2006, cannot be made on Form 8849. See your income tax return for the procedures to make this claim.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, 5, and 8, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars for 2006.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels (or sold the fuels if you are a registered ultimate vendor or registered credit card issuer).

Information for Completing Schedules

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the *Type of Use Table* below.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2007 for a calendar-year taxpayer would be 01012007 to 03312007.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization (beginning after December 31, 2006)
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of alternative fuel

Type of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;

- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Type of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 6 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your

taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

**Schedule 8
(Form 8849)**(October 2006)
Department of the Treasury
Internal Revenue Service**Registered Credit Card Issuers**

OMB No. 1545-1420

▶ Attach to Form 8849. Do not file with any other schedule.

Name as shown on Form 8849

SHILOH OIL COMPANY

EIN

11-1000009

Total refund (see instructions)

\$ **629.88****Period of claim:** Enter month, day, and year
in MMDDYYYY format.

From ▶

10/01/2006

To ▶

12/31/2006**Claimant's registration no. ▶ CC** **234-002851**You must enter your registration number to make a
claim on Schedule 8.

Note. For lines 1 through 5, claimant (a) has not collected the amount of tax from the ultimate purchaser or has obtained the written consent of the ultimate purchaser to make the claim, (b) has repaid or agreed to repay the amount of tax to the ultimate vendor, has obtained the written consent of the ultimate vendor to make the claim, or has made arrangements that directly or indirectly provide the ultimate vendor with repayment of the tax, and (c) has obtained the required certificate from the ultimate purchaser and has no reason to believe any of the information in the certificate is false.

1 Sales of Undyed Diesel Fuel

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
Use by a state or local government	\$.243		\$	360

2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
Use by a state or local government	\$.243		\$	346

3 Sales of Kerosene for Use in Aviation

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a Use by a state or local government (kerosene taxed at \$.244)	\$.243		\$	346
b Use by a state or local government (kerosene taxed at \$.219)	.218			369

4 Sales of Gasoline

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a Use by a nonprofit educational organization	\$.183	3442	\$ 629.88	362
b Use by a state or local government	.183			

5 Sales of Aviation Gasoline

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 47991M

Schedule 8 (Form 8849) (10-2006)

Instructions

Purpose of Schedule

New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for refund or payment of tax paid on certain sales of taxable fuel (diesel fuel, kerosene, and gasoline) to state and local governments and certain sales of gasoline to nonprofit educational organizations. The taxable fuel must have been purchased with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer making the claim. These rules apply to taxable fuel sold after December 31, 2005.

Claims may be made for the fuels and uses as listed on lines 1 through 5. To make a claim, the credit card issuer must:

1. Be registered by the IRS, and
2. Meet the conditions described in the note above line 1.

If 1 and 2 above are not met, or if the taxable fuel is purchased without the use of a credit card issued by the credit card issuer to a state or local government or nonprofit educational organization, the credit card issuer cannot make the claim.

Registration Number

You must enter your registration number. You are registered if you received a letter of registration with a registration number from the IRS that has not been revoked or suspended. If you do not have a registration number, you cannot make this claim. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

Required Certificate

See Model Certificate R in Pub. 510, Excise Taxes for 2006.

How To File

Attach Schedule 8 to Form 8849. On the envelope write "Registered Credit Card Issuer Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Lines 1 Through 5

Claim requirements. The following requirements must be met.

1. The claim must be for taxable fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1 through 5 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

Note. If the requirements above are not met for lines 1 through 3, see *Annual Claims* in the Form 8849 instructions.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule.