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## Introduction

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Federal excise taxes have increasingly become one of the more significant costs of operating equipment, purchasing fuel and using communications services in our industry. In addition to the cost of such taxes, the resolution of tax issues relating to them has become even more complex. The National Accounting & Finance Council, along with Ryan, Inc. has produced online tax guides. This federal guide is designed to assist in proper administration of and compliance with the myriad of complex rules and applications for these excise taxes.

Included in the federal excise tax guide are sections detailing various taxes. These sections include: an overview of fuel, environmental, manufacturers', and retail taxes, quarterly filing information, and model certificates.

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This publication covers the excise taxes for which you may be liable during 2007 and which are reported on Form 720. It also covers fuel tax credits and refunds previously covered in Publication 378.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov) (the asterisk must be included in the address). Please put "Publications Comment" on the subject line.

You can write to us at the following address:

Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW, IR-6406  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

### Useful Items

#### Publication

509 Tax Calendars for 2007

#### Forms (and Instructions)

11-C Occupational Tax and Registration Return for Wagering  
637 Application for Registration (For Certain Excise Tax Activities)  
720 Quarterly Federal Excise Tax Return  
720X Amended Quarterly Federal Excise Tax Return  
730 Monthly Tax Return for Wagers  
1363 Export Exemption Certificate  
2290 Heavy Highway Vehicle Use Tax Return  
2290(SP) Declaracion del Impuesto sobre el Uso de Vehiculos Pesados en las Carreteras  
2290(FR) Declaration d'Impot sur L'utilisation des Vehicules Lourds sur les Routes  
4136 Credit for Federal Tax Paid on Fuels

6197 Gas Guzzler Tax  
6478 Credit for Alcohol Used as Fuel  
6627 Environmental Taxes  
8849 Claim for Refund of Excise Taxes, and Schedules 1 -3, 5, 6, and 8  
8864 Biodiesel and Renewable Diesel Fuels Credit

### **Information Returns**

Form 720-TO, Terminal Operator Report  
Form 720-CS, Carrier Summary Report

See **How To Get Tax Help** in Chapter 15 for information about ordering forms and publications.

### **Notices**

- Notice 2005-4 that is available on page 289 of Internal Revenue Bulletin 2005-2 at [www.irs.gov/pub/irs-irbs/irb05-02.pdf](http://www.irs.gov/pub/irs-irbs/irb05-02.pdf).
- Notice 2005-24 that is available on page 757 of Internal Revenue Bulletin 2005-12 at [www.irs.gov/pub/irs-irbs/irb05-12.pdf](http://www.irs.gov/pub/irs-irbs/irb05-12.pdf).
- Notice 2005-62 that is available on page 443 of Internal Revenue Bulletin 2005-35 at [www.irs.gov/pub/irs-irbs/irb05-35.pdf](http://www.irs.gov/pub/irs-irbs/irb05-35.pdf).
- Notice 2005-80 that is available on page 953 of Internal Revenue Bulletin 2005-46 at [www.irs.gov/pub/Crs-irbs/irb05-46.pdf](http://www.irs.gov/pub/Crs-irbs/irb05-46.pdf).
- Notice 2006-50 that is available on page 1141 of Internal Revenue Bulletin 2006-25 at [www.irs.gov/pub/irs-irbs/irb06-25.pdf](http://www.irs.gov/pub/irs-irbs/irb06-25.pdf).
- Notice 2006-92 that is available on page 774 of internal Revenue Bulletin 2006-43 at [www.irs.gov/pub/Crs-irbs/irbo6-43.pdf](http://www.irs.gov/pub/Crs-irbs/irbo6-43.pdf).
- Notice 2007-11 that is available on page 405 of Internal Revenue Bulletin 2007-5 at [www.irs.gov/pub/irs-irbs/irb07-05.pdf](http://www.irs.gov/pub/irs-irbs/irb07-05.pdf).
- Notice 2007-37 that is available on page 1002 of Internal Revenue Bulletin 2007-17 at [www.irs.gov/pub/irs-irbs/irbo7-17.pdf](http://www.irs.gov/pub/irs-irbs/irbo7-17.pdf).

### **Excise Taxes Not Covered**

In addition to the taxes discussed in this publication, you may have to report certain other excise taxes. For tax forms relating to alcohol and tobacco, visit the Alcohol and Tobacco Tax and Trade Bureau website at [www.ttb.gov](http://www.ttb.gov).

**Heavy Highway Vehicle Use Tax.** You report the federal excise tax on the use of certain trucks, truck tractors, and buses used on public highways on Form 2290, Heavy Highway Vehicle Use Tax Return. The tax applies to highway motor vehicles with a taxable gross weight of 55,000 pounds or more. Vans, pickup trucks, panel trucks, and similar trucks generally are not subject to this tax.

Note: A Spanish version (Forma 2290(SP)) and a French version (Formulaire 2290(FR)) and separate instructions for each are also available. See **How To Get Tax Help** in Chapter 15.

**Registration of vehicles.** Generally, you must prove that you paid your heavy highway vehicle use tax to register your taxable vehicle with your state motor vehicle department or to enter the United States in Canadian or Mexican registered taxable vehicle. Generally, a copy of Schedule 1 (Form 2290) is stamped by the IRS and returned to you as proof of payment.

If you have questions on Form 2290, see **How to Get Tax Help** in Chapter 15, or you can call the Form 2290 call site at 1-866-699-4096 (toll free) from the United States, and 1-859-669-5733 (not toll free) from Canada and Mexico. The hours of service are 8:00 a.m. to 6:00 p.m. Eastern time.

**Wagering Tax and Occupational Tax.** The information on wagering tax can be found in the instructions for Form 730, Tax on Wagering, and Form 11-C, Occupational Tax and Registration Return for Wagering.