

Form 720 Test 1

Originator

EFIN – as assigned

Type –

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – N/A

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate –

Quarter End Date – 202503

Filer

EIN -001100002

Name – SGCN Grove Company

NameControl -SGCN

USAddress – 1223 Spruce Lane Fairfax VA 22031

Officer

Name – James P Jones

Title - President Phone – 7037772121

EmailAddress –

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 123456789

Phone -7037772222

EmailAddress –

DatePrepared –self select

SelfEmployed – Y

TaxYear -2025

BinaryAttachmentCount – 0

IRS Responsible Party Indicator -Yes

Quarterly Federal Excise Tax Return

See the Instructions for Form 720.

OMB No. 1545-0023

Go to www.irs.gov/Form720 for instructions and the latest information.

Check here if:

- Final return
 Address change

Name	Quarter ending
SGCN Grove Company	202503
Number, street, and room or suite no. (If you have a P.O. box, see the instructions.)	Employer identification number
1223 Spruce Lane	00-1100002
City or town, state or province, country, and ZIP or foreign postal code	
Fairfax, VA 22031	

FOR IRS USE ONLY

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Part I

IRS No.	Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax		IRS No.
53	Domestic petroleum superfund tax*			53
18	Domestic petroleum oil spill tax			18
16	Imported petroleum products superfund tax			16
21	Imported petroleum products oil spill tax			21
54	Chemicals (other than ODCs)			54
17	Imported chemical substances			17
98	ODCs			98
19	ODC tax on imported products			19
	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, tax on removal at terminal rack		\$.244	60
	(b) Diesel, tax on taxable events other than removal at terminal rack		.244	
	(c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack)		.244	
104	Diesel-water fuel emulsion		.198	104
105	Dyed diesel, LUST tax		.001	105
107	Dyed kerosene, LUST tax		.001	107
119	LUST tax, other exempt removals (see instructions)		.001	119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244	35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244	
69	Kerosene for use in aviation (see instructions)		.219	69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044	77
111	Kerosene for use in aviation, LUST tax on nontaxable uses		.001	111
79	Other fuels (see instructions)			79
62	(a) Gasoline, tax on removal at terminal rack		.184	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184	
13	Any liquid fuel used in a fractional ownership program aircraft (see instructions)		.141	13
14	Aviation gasoline*		.194	14
112	Liquefied petroleum gas (LPG) (see instructions)		.183	112
118	"P Series" fuels		.184	118
120	Compressed natural gas (CNG) (see instructions)		.183	120
121	Liquefied hydrogen		.184	121
122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244	122
123	Liquid fuel derived from biomass		.244	123
124	Liquefied natural gas (LNG) (see instructions)		.243	124

* See instructions to ensure correct rate.

IRS No.		Rate	Tax	IRS No.
33	Retail Tax —Truck, trailer, and semitrailer chassis and bodies, and tractor	12% of sales price		33
29	Ship Passenger Tax Transportation by water	Number of persons	Rate	Tax
			\$3 per person	
31	Other Excise Tax Obligations not in registered form	Amount of obligations	Rate	Tax
			\$.01	
30	Foreign Insurance Taxes —Policies issued by foreign insurers	Premiums paid	Rate	Tax
		Casualty insurance and indemnity bonds	\$.04	}
		Life insurance, sickness and accident policies, and annuity contracts	.01	
Reinsurance	.01	30		
Manufacturer's Taxes		Number of tons	Sales price	
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
		Number of tires	Tax	IRS No.
108	Taxable tires other than bias ply or super single tires			108
109	Taxable bias ply or super single tires (other than super single tires designed for steering)			109
113	Taxable tires, super single tires designed for steering			113
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing <input type="checkbox"/>		8335400	00 40
97	Vaccines (see instructions)			97
	Reserved for future use	Sales price	2.3% of sales price	
1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing		\$ 8335400	00

Part II

IRS No.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. number of lives covered (see inst.)	(b) Rate for avg. covered life	(c) Fee (see instructions)	Tax	IRS No.
133	Specified health insurance policies				}	133
	(a) With a policy year ending before October 1, 2023		\$3.00			
	(b) With a policy year ending on or after October 1, 2023, and before October 1, 2024		\$3.22			
	Applicable self-insured health plans					
	(c) With a plan year ending before October 1, 2023		\$3.00			
	(d) With a plan year ending on or after October 1, 2023, and before October 1, 2024		\$3.22			
			Rate	Tax		
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		\$.62 per shaft			106
140	Indoor tanning services		10% of amount paid			140
		Number of gallons	Rate	Tax		
64	Inland waterways fuel use tax		\$.29			64
125	LUST tax on inland waterways fuel use (see instructions)		.001			125
51	Section 40 fuels (see instructions)					51
117	Biodiesel sold as but not used as fuel					117
20	Floor stocks tax—Ozone-depleting chemicals. Attach Form 6627.					20
150	Repurchase of corporate stock. Attach Form 7208.					150
142	Sales of designated drugs during statutory periods.					142
2	Total. Add all amounts in Part II			\$ 0	00	

Part III

3	Total tax. Add Part I, line 1, and Part II, line 2	3	8335400	00
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter	5	8335400	00
	<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.			
6	Overpayment from previous quarters	6		
7	Enter the amount from Form 720-X included on line 6, if any	7		
8	Add lines 5 and 6	8	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. (See instructions.)	10		
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	11		

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

Designee's name _____ Phone no. _____ Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

 Signature Date Title
 Type or print name below signature Telephone number

Paid Preparer Use Only

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

Schedule A Excise Tax Liability (see instructions)

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

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day			16th-last day		
First month	A	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.						8335400 00

* Complete only as instructed (see 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 Form 720, IRS No. 60(a)	
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 Form 720, IRS No. 35(a), 69, 77, or 111	
Kerosene , gallons delivered in a two-party exchange within a terminal	
Gasoline , gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 62(a)	
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 Form 720, IRS No. 14	
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 instructions.)

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

1 Nontaxable Use of Gasoline		Note: CRN is credit reference number.		Period of claim		
	Type of use	Rate	Gallons	Amount of claim		CRN
a	Gasoline (see 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
d	LUST tax on aviation fuels used in foreign trade	.001				433

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim				
Claimant certifies that the diesel fuel did not contain visible evidence of dye.						
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/>						

	Type of use	Rate	Gallons	Amount of claim		CRN
a	Nontaxable use	\$.243		\$		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 <input type="checkbox"/>						

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
e	Nontaxable use taxed at \$.044	.043				377
f	Nontaxable use taxed at \$.219*	.218				369

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
e	LUST tax on aviation fuels used in foreign trade	.001				433

* See instructions to ensure correct rate.

6 Nontaxable Use of Alternative Fuel

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

	Type of use	Rate	Gallons, or gasoline or diesel gallon equivalents	Amount of claim	CRN
a	Liquefied petroleum gas (LPG) (see instructions)	\$.183		\$	419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (see instructions)	.183			421
d	Liquefied hydrogen	.183			422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.243			423
f	Liquid fuel derived from biomass	.243			424
g	Liquefied natural gas (LNG) (see instructions)	.243			425
h	Liquefied gas derived from biomass	.183			435

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Period of claim _____
Registration number _____

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

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

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243	\$	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 didn't contain visible evidence of dye.

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

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243	\$	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 _____

- See **Caution** above line 1.
- Claimant sold the kerosene for use in aviation at a tax-excluded price and hasn't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	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
f	LUST tax on aviation fuels used in foreign trade	.001			433

10 Sales by Registered Ultimate Vendors of Gasoline

Registration number _____

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

	Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.183	\$	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 hasn't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

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

* See instructions to ensure correct rate.

12 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Credit

Period of claim _____
 Registration number _____

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA’s registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA’s registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1; (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass; (iii) is not derived from palm fatty acid distillates or petroleum; and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	Rate	Number of gallons sold or used	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307
d Sustainable aviation fuel mixtures (see instructions)				440

13 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration number _____

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

	Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)* (see instructions)	\$.50		\$	426
b “P Series” fuels	.50			427
c Compressed natural gas (CNG)* (see instructions)	.50			428
d Reserved for future use				
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG)* (see instructions)	.50			432
h Liquefied gas derived from biomass*	.50			436
i Compressed gas derived from biomass*	.50			437

* You can’t claim the alternative fuel mixture credit for this fuel.

14 Other claims. See the instructions. For lines 14b and 14c, see the Caution above line 1 on page 5.		Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		\$	366
b Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			415
c Exported dyed kerosene			416
d Diesel-water fuel emulsion			
e Registered credit card issuers			
	Number of tires	Amount of claim	CRN
f Taxable tires other than bias ply or super single tires		\$	396
g Taxable tires, bias ply or super single tires (other than super single tires designed for steering)			304
h Taxable tires, super single tires designed for steering			305
i Chemicals (other than ODCs)			454
j Imported chemical substances			317
k			
15 Total claims. Add amounts on lines 1 through 14. Enter the result here and on Form 720, Part III, line 4.	15		

Form 720-V, Payment Voucher

Purpose of Form

Complete Form 720-V if you're 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.

Don't file Form 720-V if you're paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you don't have an EIN, you may apply for one online by visiting www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS. However, if you're 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 circle identifying the quarter for which the payment is made. Darken only one circle.

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

- Enclose your check or money order made payable to "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. Don't send cash. Don't 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* in the Instructions for Form 720.

Form **720-V** (2024)

Detach here and mail with your payment and Form 720.

Form **720-V**
Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0023

2024

Don't staple or attach this voucher to your payment.

1 Enter your employer identification number (EIN). See instructions.		2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city or town, state or province, country, and ZIP or foreign postal code.			

Gas Guzzler Tax

Go to www.irs.gov/Form6197 for the latest information.
 Attach to Form 720.

OMB No. 1545-0242

Name (as shown on Form 720) SGCN Grove Company	Quarter ending 202503	Employer identification number 00 1100002
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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	6027000.00
2	21.5	22.5	1,000	1054	1054000.00	8	15.5	16.5	3,700	203	751100.00
3	20.5	21.5	1,300	225	292500.00	9	14.5	15.5	4,500		
4	19.5	20.5	1,700	120	204000.00	10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2	4200.00	11	12.5	13.5	6,400		
6	17.5	18.5	2,600	1	2600.00	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										13	8335400.00

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	22	1054	BMW M4 Coupe 2012
3	21	225	BMW M6 Conv 2013
4	20	120	BMW 645 2014
5	19	2	BMW M5 2010
6	18	2	BMW 750 2010

General Instructions

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

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*, later.

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 doesn't 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 the Code of Federal Regulations, Title 49, Part 523, section 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).

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

Model	Fuel economy rating (mpg)	No. sold
A	20	6
B	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 × 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.

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 A and one for Model B.

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

To make a one-time filing, follow these steps.

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're an individual and don't 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, Payer Voucher, in the space for the EIN.
4. Check the one-time filing box on Form 720 on the line for IRS No. 40.

Example. In August 2023, Howard, an individual, imports a car. The car has a fuel economy rating of 15 mpg, so Howard is liable for the gas guzzler tax of \$4,500 (Form 6197, line 9). Howard meets the two conditions for a one-time filing: (1) doesn't import gas guzzling automobiles in the course of a trade or business, and (2) isn't otherwise required to file Form 720. Howard must file Forms 720 and 6197 for the third calendar quarter of 2023. Howard doesn't have to deposit the gas guzzler tax of \$4,500 but instead pays with the return. Howard checks the one-time filing box on Form 720.

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

- Recordkeeping** 7 hr., 10 min.
- Learning about the law or the form** 0 hr., 12 min.
- Preparing, copying, assembling, and sending the form to the IRS** 0 hr., 19 min.

Comments and suggestions. We welcome your comments about this form and your suggestions for future revisions. You can send us comments through www.irs.gov/FormComments. Or you can write to:

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IR-6526
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