

Form 720 – Test Scenario 3

Originator

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

PinEnteredBy – n/a

SignatureOption – Binary attachment 8453-EX

ReturnType - 720

TaxPeriodBeginDate –
TaxPeriodEndDate –
Quarter End Date – 202503

Filer

EIN - 00-1300001
Name – WCSM Cooperative & Sub
NameControl - WCSM
USAddress – 4567 Hickory Lane La Vergne TN 37086

Officer

Name – Stephen M Hoffman
Title - President
Phone – 6157938522
EmailAddress -
DateSigned – self select
TaxpayerPin – self select

Preparer

Name – Thomas Doe
SSN or PTIN – -000000002
Phone -6157932222
EmailAddress -
DatePrepared –self select
SelfEmployed – Y

IRS Responsible Party Indicator -Yes

Binary Attachment Count -1 8453-EX Excise Tax Declaration for an IRS e-file Return.

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 WCSM Cooperative & Sub Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) 4657 Hickory Lane City or town, state or province, country, and ZIP or foreign postal code La Vergne, TN, United States, 37086	Quarter ending 202503 Employer identification number 00-1300001
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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	25498305	\$.244	6221586	42	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	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)		.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	86986957	.184	16005600	09	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"/>			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		\$ 23835764	05

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			
		Number of gallons	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
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.				15500	00
142	Sales of designated drugs during statutory periods.					142
2	Total. Add all amounts in Part II				\$ 15500	00

Part III

3	Total tax. Add Part I, line 1, and Part II, line 2	3	23851264	05
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	5	30183990	00
6	Overpayment from previous quarters	6	33120	00
7	Enter the amount from Form 720-X included on line 6, if any	7	33120	00
8	Add 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. (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	6,365,845	95

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 **President**

Type or print name below signature **Stephen M. Hoffman** Telephone number **615-793-8522**

Paid Preparer Use Only

Print/Type preparer's name Thomas Doe	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN 00000002
Firm's name	Firm's EIN			
Firm's address	Phone no.		615-793-2222	

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. 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	4162192	08	B	4162192	08	
Second month	C	4195055	46	D	4195055	46	
Third month	E	4281637	29	F	4281637	29	
Special rule for September*	G						
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						25277769	66

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 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 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			
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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.			

Environmental Taxes

OMB No. 1545-0023

Attach to Form 720.

Go to www.irs.gov/Form6627 for instructions and the latest information.

Name (as shown on Form 720) WCSN Cooperative & Sub	Quarter ending 202503	Employer identification number (EIN) 00-1300001
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Part I Tax on Petroleum	(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery			
2 Crude oil taxed before receipt at refinery			
3 Taxable crude oil. Subtract line 2 from line 1. Enter the result on both lines 3(a) and 3(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
(a)	0	\$.17 bbl	\$ 0.00
(b)	0	\$.09 bbl	\$ 0.00
4 Crude oil used in the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c). Enter on both lines 4(a) and 4(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
(a)		\$.17 bbl	\$
(b)		\$.09 bbl	\$
5 Total domestic petroleum superfund tax (add lines 3(a) and 4(a), column (c)). Enter here and on Form 720 on the line for IRS No. 53			\$
6 Total domestic petroleum oil spill tax. Add lines 3(b) and 4(b), column (c). Enter the total here and on Form 720 on the line for IRS No. 18			\$
7 Imported petroleum products superfund tax. Enter the number of barrels imported in column (a). (Must agree with line 8, column (a).) Enter in column (c) the amount of tax by multiplying column (a) by column (b), and also enter it on Form 720 on the line for IRS No. 16	0	\$.17 bbl	\$ 0.00
8 Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). (Must agree with line 7, column (a).) Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21	0	\$.09 bbl	\$ 0.00

Part II Tax on Chemicals (Other Than Ozone-Depleting Chemicals (ODCs)), IRS No. 54							
Chemical (general formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))	Chemical (general formula or symbol)	(a) Tons	(b) Rate	(c) Tax (multiply column (a) by column (b))
1 Acetylene (C ₂ H ₂)		\$9.74		24 Lead oxide (PbO)		\$8.28	
2 Ammonia (NH ₃)		5.28		25 Mercury (Hg)		8.90	
3 Antimony (Sb)		8.90		26 Methane (CH ₄)		6.88	
4 Antimony trioxide (Sb ₂ O ₃)		7.50		27 Naphthalene (C ₁₀ H ₈)		9.74	
5 Arsenic (As)		8.90		28 Nickel (Ni)		8.90	
6 Arsenic trioxide (As ₂ O ₃)		6.82		29 Nitric acid (HNO ₃)		0.48	
7 Barium sulfide (BaS)		4.60		30 Phosphorus (P)		8.90	
8 Benzene (C ₆ H ₆)		9.74		31 Potassium dichromate (K ₂ Cr ₂ O ₇)		3.38	
9 Bromine (Br)		8.90		32 Potassium hydroxide (KOH)		0.44	
10 Butadiene (C ₄ H ₆)		9.74		33 Propylene (C ₃ H ₆)		9.74	
11 Butane (C ₄ H ₁₀)		9.74		34 Sodium dichromate (NaCr ₂ O ₇)		3.74	
12 Butylene (C ₄ H ₈)		9.74		35 Sodium hydroxide (NaOH)		0.56	
13 Cadmium (Cd)		8.90		36 Stannic chloride (SnCl ₄)		4.24	
14 Chlorine (Cl)		5.40		37 Stannous chloride (SnCl ₂)		5.70	
15 Chromite (FeCr ₂ O ₄)		3.04		38 Sulfuric acid (H ₂ SO ₄)		0.52	
16 Chromium (Cr)		8.90		39 Toluene (C ₇ H ₈)		9.74	
17 Cobalt (Co)		8.90		40 Xylene (C ₈ H ₁₀)		9.74	
18 Cupric oxide (CuO)		7.18		41 Zinc chloride (ZnCl ₂)		4.44	
19 Cupric sulfate (CuSO ₄)		3.74		42 Zinc sulfate (ZnSO ₄)		3.80	
20 Cuprous oxide (Cu ₂ O)		7.94					
21 Ethylene (C ₂ H ₄)		9.74					
22 Hydrochloric acid (HCl)		0.58					
23 Hydrogen fluoride (HF)		8.46					
43 Total Chemical Tax (add lines 1–42, column (c)). Enter here and on Form 720 on the line for IRS No. 54							\$

Part III Tax on Imported Chemical Substances, IRS No. 17

(a) Imported chemical substance	(b) Tons	(c) Taxable chemical used in manufacture of substance	(d) Conversion factor or entry value	(e) Rate	(f) Tax (see instructions)
1					
2					
3					
4 Total imported chemical substances tax. Add all amounts in column (f). Include amounts from any additional sheets. Enter here and on Form 720 on the line for IRS No. 17					\$

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

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part VI instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
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			\$

Excise Tax on Repurchase of Corporate Stock

For calendar year 20 24, or other tax year beginning _____, 20 _____,
and ending _____, 20 _____.

OMB No. 1545-2323

Department of the Treasury
Internal Revenue Service

Attach to Form 720.

Go to www.irs.gov/Form7208 for instructions and the latest information.

Name WCSM Cooperative & Sub	Employer identification number (EIN) 00-1300001
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Part I Total Stock Repurchases (see instructions)

1 (a) If repurchasing or acquiring entity is one other than the entity listed above, enter its name	(b) If repurchasing or acquiring entity is one other than the entity listed above, enter its EIN	(c) Type of transaction	(d) Stock symbol	(e) Class of stock	(f) Trading exchange	(g) Number of shares	(h) Total fair market value (FMV) of repurchased shares
John Doe Inc.	00-0000055	OMR	?	Common	NYSE	100,000	\$ 2,000,000
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$
							\$

2 Total from attachment, if necessary	2 \$ 2,000,000
3 Add amounts in column (h) and enter here. If filer is an applicable specified affiliate, see instructions	3 \$
4 Were any of the repurchases shown on line 1 or line 2 with respect to stock of an applicable foreign corporation or a covered surrogate foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
All filers reporting more than \$1 million on line 3 must go to Part II. If you're an applicable specified affiliate reporting \$1 million or less on line 3, see instructions. If you're NOT an applicable specified affiliate and reporting \$1 million or less on line 3, stop here, and attach this form to Form 720.	

Part II Exceptions

5a Stock repurchases as part of a reorganization in which no gain or loss is recognized	5a \$ 50,000
b Stock repurchases treated as dividends	5b \$
c Reserved for future use	5c \$
d Stock repurchases by a dealer in securities in the ordinary course of business	5d \$
e Total exceptions. Add lines 5a through 5d	5e \$ 50,000

Part III Contributions to Employer-Sponsored Retirement Plans (see instructions)

6 Repurchases				Contributions				(i) Aggregate value of contributions
				Repurchased Class		Different Class		
(a) Class of stock repurchased	(b) Number of shares repurchased	(c) Aggregate FMV	(d) Average price per share (divide (c) by (b))	(e) Number of shares	(f) Aggregate FMV of shares contributed (multiply (d) by (e))	(g) Number of shares contributed	(h) Aggregate FMV of shares contributed	
Common	100,000	2,000,000	20	10,000	200,000	0	0	\$ 200,000
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
								\$
7 Total from attachment, if necessary							7	\$
8 Add amounts in column (i) and enter here							8	\$ 200,000

Part IV Stock Issued or Provided

9a	Stock issued or provided to employees	9a	\$ 100,000
b	Stock issued or provided to employees of a specified affiliate	9b	\$ 100,000
c	Stock issued but not entered on line 9a or line 9b	9c	\$ 0
d	Total issuances. Add lines 9a through 9c	9d	\$ 200,000

Part V Tax and Payments

10	Stock repurchases subject to tax. Subtract lines 5e, 8, and 9d from line 3. If zero or less, enter -0- and see instructions. If more than zero, continue to line 11	10	\$ 155,000
11	Excise tax on stock repurchases. Multiply line 10 by 1% (0.01). Enter here and on Form 720 on the line for IRS No. 150	11	\$ 1,550

Excise Tax Declaration for an IRS e-file Return

For the period beginning _____, 20____, and ending _____, 20____.

For use with Forms 720, 2290, and 8849.

▶ File electronically. Do not file paper copies. ▶ See instructions.

Name (as shown on Form 720, 2290, or 8849)

WCSM Cooperative & Sub

Taxpayer identification number

00-1300001

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return for which you are using this Form 8453-EX and enter the applicable amount from the return. If you check the box on lines 1a, 2a, or 3a, below, and the amount on that line for the return for which you are filing this form was blank, leave lines 1b, 1c, 2b, or 3b, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 720 check here b Balance due, if any (Form 720, Part III, line 10)
c Overpayment, if any (Form 720, Part III, line 11)

1b	
1c	6,365,845.96
2b	
3b	

2a Form 2290 check here b Balance due (Form 2290, line 6)

3a Form 8849 check here b Total refund (from Schedules 1, 2, 3, 5, 6, or 8)

Caution. For line 3b, Schedules 2, 3, 5, and 8 cannot be combined with any other schedules. File a separate Form 8453-EX for each schedule.

Part II Declaration of Taxpayer (see instructions)

- 4a I am requesting a refund on Form 720 or Form 8849.
- b I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the return indicated on lines 1a or 2a, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than two business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, when the refund was sent.

Sign Here

▶ _____ ▶ _____
Taxpayer's signature Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the return indicated above and that the entries on Form 8453-EX are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the paid preparer, 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. This paid preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN		Phone no.	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name Thomas Doe	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN 00000002
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. 615-793-2222			