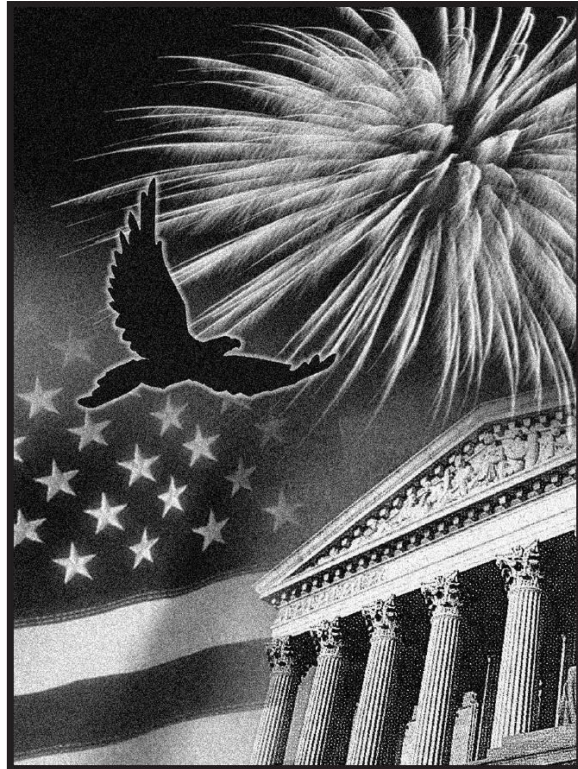


# Publication 510

## Excise Taxes

(Including Fuel Tax Credits and Refunds)

Volume 5 of 5



*Get forms and other information faster and easier at:*

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



Department of the Treasury  
**Internal Revenue Service**

Publication 510 (Rev. 2023) Catalog Number 39334J  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank

# **13.**

## **Payment of Taxes**

Generally, semimonthly deposits of excise taxes are required. A semimonthly period is the first 15 days of a month (the first semimonthly period) or the 16th through the last day of a month (the second semimonthly period).

However, no deposit is required for the situations listed below; the taxes are payable with Form 720.

- The net liability for taxes listed in Form 720, Part I doesn't exceed \$2,500 for the quarter.
- The gas guzzler tax is being paid on a one-time filing.
- The liability is for taxes listed in Form 720, Part II, except for the floor stocks tax, which generally requires a single deposit.

# How To Make Deposits

**Electronic deposit requirement.** You must use electronic funds transfer to make excise tax deposits. Generally, electronic funds transfers are made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to submit a same-day wire payment on your behalf.

EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee. To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

***Depositing on time.*** For EFTPS deposits to be on time, you must submit the transaction at least 1 day before the date the deposit is due (by 8:00 p.m. Eastern time).

**Same-day wire payment option.** If you fail to submit a deposit transaction on EFTPS by 8:00p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS). To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide your financial institution to make a same-day wire payment, visit [IRS.gov/Payments](https://www.irs.gov/Payments) and click on Same-day wire.



*You will automatically be enrolled in EFTPS when you apply for an EIN. You will receive a separate mailing containing instructions for activating your EFTPS enrollment after you receive your EIN.*

## **When To Make Deposits**

There are two methods for determining deposits: the regular method and the alternative method.

The regular method applies to all taxes in Part I of Form 720 except for communications and air transportation taxes if deposits are based on amounts billed or tickets sold, rather than on amounts actually collected. See [Alternative method \(IRS Nos. 22, 26, 27, and 28\)](#), later.

If you're depositing more than one tax under a method, combine all the taxes under the method and make one deposit for the semimonthly period.

**Regular method.** The deposit of tax for a semimonthly period is due by the 14th day following that period. Generally, this is the 29th day of a month for the first semimonthly period and the 14th day of the following month for the second semimonthly period. If the 14th or the 29th day falls on a Saturday, Sunday, or legal holiday, you must make the deposit by the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.

**Alternative method (IRS Nos. 22, 26, 27, and 28).** Deposits of communications and air transportation taxes may be based on taxes included in amounts billed or tickets sold during a semimonthly period instead of on taxes actually collected during the period. Under the alternative method, the tax included in amounts billed or tickets sold during a semimonthly period is considered collected during the first 7 days of the second following semimonthly period. The deposit of

tax is due by the third banking day after the seventh day of that period.

For an example of the alternative method, see the Instructions for Form 720.

To use the alternative method, you must keep a separate account of the tax included in amounts billed or tickets sold during the month and report on Form 720 the tax included in amounts billed or tickets sold and not the amount of tax that is actually collected. For example, amounts billed in December, January, and February are considered collected during January, February, and March and are reported on Form 720 as the tax for the first quarter of the calendar year.

The separate account for each month must reflect:

1. All items of tax included in amounts billed or tickets sold during the month, and



2. Other items of adjustment relating to tax for prior months (within the statute of limitations on credits or refunds).

The separate account for any month can't include an adjustment resulting from a refusal to pay or inability to collect unless the refusal has been reported to the IRS. See [Uncollected Tax Report](#) in chapter 4.

The net amount of tax that is considered collected during the semimonthly period must be either:

- The net amount of tax reflected in the separate account for the corresponding semimonthly period of the preceding month, or
- One-half of the net amount of tax reflected in the separate account for the preceding month.

**Special rule for deposits of taxes in September.** See the Instructions for Form

720 for a special rule on deposits made in September.

## **Amount of Deposits**

Deposits for a semimonthly period must generally be at least 95% of the net tax liability for that period unless the safe harbor rule applies. Generally, you don't have to make a deposit for a period in which you incurred no tax liability.

**Net tax liability.** Your net tax liability is your tax liability for the period minus any claims on Form 720, Schedule C for the period. You may figure your net tax liability for a semimonthly period by dividing your net liability incurred during the calendar month by two. If you use this method, you must use it for all semimonthly periods in the calendar quarter.



*Don't reduce your liability by any amounts from Form 720X.*

## **Safe Harbor Rule**

The safe harbor rule applies separately to deposits under the regular method and the alternative method. Persons who filed Form 720 for the lookback quarter (the second calendar quarter preceding the current quarter) are considered to meet the semimonthly deposit requirement if the deposit for each semimonthly period in the current quarter is at least  $1/6$  (16.67%) of the net tax liability reported for the lookback quarter.

For the semimonthly period for which the additional deposit is required, the additional deposit must be at least  $11/90$  (12.23%),  $10/90$  (11.12%) for non-EFTPS, of the net tax liability reported for the lookback quarter. Also, the total deposit for that semimonthly period must be at least  $1/6$  (16.67%) of the

net tax liability reported for the lookback quarter.

***Exceptions.*** The safe harbor rule doesn't apply to:

- The first and second quarters beginning on or after the effective date of an increase in the rate of tax unless the deposit of taxes for each semimonthly period in the calendar quarter is at least  $\frac{1}{6}$  (16.67%) of the tax liability you would have had for the lookback quarter if the increased rate of tax had been in effect for that lookback quarter;
- Any quarter if liability includes any tax not in effect throughout the lookback quarter; or
- For deposits under the alternative method, any quarter if liability includes any tax not in effect throughout the lookback quarter and the month preceding the lookback quarter.

**Requirements to be met.** For the safe harbor rule to apply, you must:

- Make each deposit timely at an authorized financial institution, and
- Pay any underpayment for the current quarter by the due date of the return.



*The IRS may withdraw the right to make deposits of tax using the safe harbor rule from any person not complying with these rules.*

**Tax rate increases.** You must modify the safe harbor rule if there has been an increase in the rate of tax. You must figure your tax liability in the lookback quarter as if the increased rate had been in effect. To qualify for the safe harbor rule, your deposits can't be less than  $\frac{1}{6}$  of the refigured tax liability.

# 14.

## Penalties and Interest

Penalties and interest may result from any of the following acts.

- Failing to collect and pay over tax as the collecting agent (see *Trust fund recovery penalty*, later).
- Failing to keep adequate records.
- Failing to file returns.
- Failing to pay taxes.
- Filing returns late.
- Filing false or fraudulent returns.
- Paying taxes late.
- Failing to make deposits.
- Depositing taxes late.
- Making false statements relating to tax.

- Failing to register.
- Misrepresenting that tax is excluded from the price of an article.

**Failure to register.** The civil penalty for failure to register if you're required to register, unless due to reasonable cause, is \$10,000 for the initial failure, and then \$1,000 each day thereafter you fail to register.

**Claims.** There are criminal penalties for false or fraudulent claims. In addition, any person who files a refund claim with respect to the use of certain fuels for an excessive amount (without reasonable cause) may have to pay a civil penalty. An excessive amount is the amount claimed that is more than the allowable amount. The penalty is the greater of two times the excessive amount or \$10.

**Trust fund recovery penalty.** If you provide taxable communications, air transportation services, or indoor tanning services, you have

to collect excise taxes from those persons who pay you for those services. You must pay over these taxes to the U.S. Government.

If you willfully fail to collect or pay over these taxes, or if you evade or defeat them in any way, the trust fund recovery penalty may apply. Willfully means voluntarily, consciously, and intentionally. The trust fund recovery penalty equals 100% of the taxes not collected or not paid over to the U.S. Government.

The trust fund recovery penalty may be imposed on any person responsible for collecting, accounting for, and paying over these taxes. If this person knows that these required actions aren't taking place for whatever reason, the person is acting willfully. Paying other expenses of the business instead of paying the taxes is willful behavior.

A responsible person can be an officer or employee of a corporation, a partner or



employee of a partnership, or any other person who had responsibility for certain aspects of the business and financial affairs of the employer (or business). This may include accountants, trustees in bankruptcy, members of a board, banks, insurance companies, or sureties. The responsible person could even be another corporation—in other words, anyone who has the duty and the ability to direct, account for, or pay over the money. Having signature power on the business checking account could be a significant factor in determining responsibility.

# **15.**

## **Examination and Appeal Procedures**

If your excise tax return is examined and you disagree with the findings, you can get information about audit and appeal procedures from Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund. An unagreed case involving an excise tax covered in this publication differs from other tax cases in that you can only contest it in court after payment of the tax by filing suit for a refund in the United States District Court or the United States Court of Federal Claims.

# **16.**

## **Rulings Program**

The IRS has a program for assisting taxpayers who have technical problems with tax laws and regulations. The IRS will answer inquiries from individuals and organizations about the tax effect of their acts or transactions. The National Office of the IRS issues rulings on those matters.

A ruling is a written statement to a taxpayer that interprets and applies tax laws to the taxpayer's specific set of facts. There are also determination letters issued by IRS directors and information letters issued by IRS directors or the National Office.

There is a fee for most types of determination letters and rulings. For complete information on the rulings program, see the first Internal Revenue Bulletin published each year.

# 17.

## How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, efilng, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free

IRS2Go app, or call 8009069887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 8882277669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.mil/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Lookup \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool

provides information on your repayments and account balance.

- The [Sales Tax Deduction Calculator](https://www.irs.gov/SalesTax) ([IRS.gov/SalesTax](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and



interactive links to help you find answers to your questions.

- You may also be able to access tax law information in your electronic filing software.

### **Need someone to prepare your tax**

**return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for

providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [\*Tips for Choosing a Tax Preparer\*](#) on IRS.gov.

**Coronavirus.** Go to [\*IRS.gov/Coronavirus\*](#) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [\*SSA.gov/employer\*](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your SSN or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

**Watching IRS Videos.** The IRS Video portal ([IRSVideos.gov](https://www.irsvideos.gov)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline doesn't

have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Note.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms, instructions, and publications

you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Getting tax publications and instructions in eBook format.** You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

**Note.** IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (Individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.

- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](#). For more information, go to [IRS.gov/TaxProAccount](#).

**Using direct deposit.** The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and

electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

**Getting a transcript of your return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 8009089946.

## **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be



affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

## **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

**Note.** The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Making a tax payment.** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [\*IRS Direct Pay\*](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [\*Debit or Credit Card\*](#): Choose an approved payment processor to pay online or by phone.
- [\*Electronic Funds Withdrawal\*](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [\*Electronic Federal Tax Payment System\*](#): Best option for businesses. Enrollment is required.
- [\*Check or Money Order\*](#): Mail your payment to the address listed on the notice or instructions.

- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you

complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [\*Offer in Compromise Pre-Qualifier\*](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [\*IRS.gov/OIC\*](#).

**Filing an amended return.** Go to [\*IRS.gov/Form1040X\*](#) for information and updates.

**Checking the status of an amended return.** Go to [\*IRS.gov/WMAR\*](#) to track the status of Form 1040-X amended returns.

**Note.** It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Note.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they're translated to your preferred language.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask

about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## **The Taxpayer Advocate Service (TAS) Is Here To Help You**

### **What Is TAS?**

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [\*Taxpayer Bill of Rights\*](#).

## How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayeradvocate) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

## What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;



- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## **How Can You Reach TAS?**

TAS has offices [\*in every state, the District of Columbia, and Puerto Rico\*](#). Your local advocate's number is in your local directory and at [\*TaxpayerAdvocate.IRS.gov/ContactUs\*](https://TaxpayerAdvocate.IRS.gov/ContactUs). You can also call them at 877-777-4778.

## **How Else Does TAS Help Taxpayers?**

TAS works to resolve largescale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [\*IRS.gov/SAMS\*](https://IRS.gov/SAMS).

## **TAS for Tax Professionals**

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let

TAS know about systemic problems you've seen in your practice.

## **Low Income Taxpayer Clinics (LITCs)**

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to

[TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](https://taxpayeradvocate.irs.gov/about-us/Low-Income-Taxpayer-Clinics-LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

# **18.**

## **Appendix**

This appendix contains models of the certificates, waivers, reports, and statements discussed in Part One.

This page is intentionally left blank

Model Certificate A

| STATEMENT OF SUBSEQUENT SELLER   |  |
|--|--|
| 1.   | <div></div> <div>Name, address, and employer identification number of seller in subsequent sale</div>    |
| 2.   | <div></div> <div>Name, address, and employer identification number of the buyer in subsequent sale</div> |
| 3.   | <div></div> <div>Date and location of subsequent sale</div>  |
| 4.   | <div></div> <div>Volume and type of taxable fuel sold</div>  |
| <div>The undersigned seller ("Seller") has received the copy of the first taxpayer's report provided with this statement in connection with Seller's purchase of the taxable fuel described in this statement.</div> <div>Under penalties of perjury, Seller declares that Seller has examined this statement, including any accompanying schedules and statements, and, to the best of Seller's knowledge and belief, they're true, correct and complete.</div> |  |
| <div></div> <div>Signature and date signed</div>   |  |
| <div></div> <div>Printed or typed name of person signing this report</div>   |  |
| <div></div> <div>Title—</div>  |  |

Model Certificate B

FIRST TAXPAYER'S REPORT

1.

First Taxpayer's name, address and employer identification number

2.

Name, address, and employer identification number of the buyer of the taxable fuel subject to tax

3.

Date and location of removal, entry, or sale

4.

Volume and type of taxable fuel removed, entered or sold

5.

Check type of taxable event:

Removal from refinery

Entry into United States

Bulk transfer from terminal by unregistered position holder

Bulk transfer not received at an approved terminal

Sale within the bulk transfer/terminal system

Removal at the terminal rack

Removal or sale by the blender

6.

Amount of federal excise tax paid on account of the removal, entry, or sale

The undersigned taxpayer ("Taxpayer") hasn't received, and won't claim, a credit with respect to, or a refund of, the tax on the taxable fuel to which this form relates.

Under penalties of perjury, Taxpayer declares that Taxpayer has examined this statement, including any accompanying schedules and statements, and to the best of Taxpayer's knowledge and belief, they're true, correct and complete.

Signature and date signed

Printed or typed name of person signing this report

Title

Model Certificate C

|  |
|--|
| NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT  |
| <div></div>  |
| <div></div>  |
| Name, address, and employer identification number of person receiving certificate  |
| <div>The undersigned taxable registrant (“Registrant”) hereby certifies under penalties of perjury that Registrant is registered by the Internal Revenue Service with registration number _____ and that Registrant's registration hasn’t been revoked or suspended by the Internal Revenue Service.</div> |
| <div>Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.</div>  |
| <div></div>  |
| Signature and date signed  |
| <div></div>  |
| Printed or typed name of person signing  |
| <div></div>  |
| Title of person signing  |
| <div></div>  |
| Name of Registrant   |
| <div></div>  |
| Employer identification number   |
| <div></div>  |
| Address of Registrant  |

## Model Certificate D

**CERTIFICATE OF PERSON BUYING GASOLINE BLENDSTOCKS FOR USE OTHER THAN IN THE PRODUCTION OF FINISHED GASOLINE**

(To support tax-free sales (other than LUST) under section 4081 of the Internal Revenue Code.)

Name, address, and employer identification number of seller

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

The gasoline blendstocks to which this certificate relates won't be used to produce finished gasoline.

This certificate applies to the following (complete as applicable):

If this is a single purchase certificate, check here ☐ and enter:

1. Invoice or delivery ticket number
2. (number of gallons) of (type of gasoline blendstocks)

If this is a certificate covering all purchases under a specified account or order number, check here ☐ and enter:

1. Effective date \_\_\_\_\_
2. Expiration date \_\_\_\_\_

(period not to exceed 1 year after the effective date)

3. Type (or types) of gasoline blendstocks \_\_\_\_\_
4. Buyer's account or order number \_\_\_\_\_

Buyer won't claim a credit or refund under section 6427(h) of the Internal Revenue Code for any gasoline blendstocks covered by this certificate.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer resells the gasoline blendstocks to which this certificate relates, Buyer will be liable for tax unless Buyer obtains a certificate from the purchaser stating that the gasoline blendstocks won't be used to produce finished gasoline and otherwise complies with the conditions of §48.4081-4(b)(3) of the Manufacturers and Retailers Excise Tax Regulations.

Buyer understands that if Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. In addition, the Internal Revenue Service hasn't notified Buyer that the right to provide a certificate has been withdrawn from a purchaser to which Buyer sells gasoline blendstocks tax free.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Signature and date signed

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer



Model Certificate G

CERTIFICATE OF REGISTERED FEEDSTOCK USER

(To support tax-free removals and entries (other than LUST) of kerosene under section 4082 of the Internal Revenue Code.)

\_\_\_\_\_(Buyer) certifies the following under penalties of perjury:

Name of buyer

Buyer is a registered feedstock user with registration number \_\_\_\_\_. Buyer's registration hasn't been revoked or suspended.

The kerosene to which this certificate applies will be used by Buyer for a feedstock purpose.

This certificate applies to \_\_\_\_\_ percent of Buyer's purchases from \_\_\_\_\_ (name, address, and employer identification number of seller) as follows (complete as applicable):

1. A single purchase on invoice or delivery ticket number \_\_\_\_\_ .

2. All purchases between \_\_\_\_\_ (effective date) and \_\_\_\_\_ (expiration date) (period not to exceed one year after the effective date) under account or order number(s) \_\_\_\_\_. If this certificate applies only to Buyer's purchases for certain locations, check here \_\_\_\_\_ and list the locations.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If Buyer sells the kerosene to which this certificate relates, Buyer will be liable for tax on that sale.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer violates the terms of this certificate, the Internal Revenue Service may revoke the Buyer's registration.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_  
Printed or typed name of person signing

\_\_\_\_\_  
Title of person signing

\_\_\_\_\_  
Employer identification number

\_\_\_\_\_  
Address of Buyer

\_\_\_\_\_  
Signature and date signed

447

Model Certificate J

CERTIFICATE OF PERSON BUYING COMPRESSED NATURAL GAS (CNG) FOR A NONTAXABLE USE

(To support tax-free sales of CNG under section 4041 of the Internal Revenue Code.)

Name, address, and employer identification number of seller

\_\_\_\_ (“Buyer”) certifies the following under penalties of perjury:

Name of buyer

The CNG to which this certificate relates will be used in a nontaxable use.

This certificate applies to the following (complete as applicable):

If this is a single purchase certificate, check here \_\_\_\_ and enter:

1. Invoice or delivery ticket number \_\_\_\_\_

2. \_\_\_\_\_ (Gasoline gallon equivalents)

If this is a certificate covering all purchases under a specified account or order number, check here \_\_\_\_ and enter:

1. Effective date \_\_\_\_\_

2. Expiration date \_\_\_\_\_

(period not to exceed 1 year after the effective date)

3. Buyer's account or order number \_\_\_\_\_

Buyer won't claim a credit or refund under section 6427 of the Internal Revenue Code for any CNG to which this certificate relates.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

Buyer understands that if Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. In addition, the Internal Revenue Service hasn't notified Buyer that the right to provide a certificate has been withdrawn from a purchaser to which Buyer sells CNG tax free.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Employer identification number

Address of Buyer

Signature and date signed

Model Certificate K

CERTIFICATE OF PERSON BUYING KEROSENE FOR USE IN AVIATION FOR  
COMMERCIAL AVIATION OR NONTAXABLE USE

(To support operator liability for tax on removals of kerosene for use in aviation directly into the fuel tank of an aircraft in commercial aviation pursuant to § 4081 of the Internal Revenue Code or to support a tax rate of zero under § 4041(c) pursuant to §§4041(c) and 4082.)

---

Name, address, and employer identification number of position holder

The undersigned aircraft operator (“Buyer”) hereby certifies the following under the penalties of perjury:

The kerosene for use in aviation to which this certificate relates is purchased (check one): ☐ for use on a farm for farming purposes; ☐ for use in foreign trade (reciprocal benefits required for foreign registered airlines); ☐ for use in certain helicopter and fixed-wing air ambulance uses; ☐ for use other than as a fuel in the propulsion engine of an aircraft; ☐ for the exclusive use of a qualified blood collector organization; ☐ for the exclusive use of a nonprofit educational organization; ☐ for the exclusive use of a state; ☐ for use in an aircraft owned by an aircraft museum; ☐ for use in military aircraft; or ☐ for use in commercial aviation (other than foreign trade).

With respect to kerosene for use in aviation purchased after June 30, 2005, for use in commercial aviation (other than foreign trade), Buyer's registration number is . Buyer's registration hasn't been suspended or revoked by the Internal Revenue Service.

This certificate applies to the following (complete as applicable):

☐ This is a single purchase certificate:

1.  Invoice or delivery ticket number

2.  Number of gallons

☐ This is a certificate covering all purchases under a specified account or order number:

1. Effective date

2. Expiration date  (period not to exceed 1 year after the effective date)

3. Buyer's account number

Buyer agrees to provide the person liable for tax with a new certificate if any information in this certificate changes.

If the kerosene for use in aviation to which this certificate relates is being bought for use in commercial aviation (other than foreign trade), Buyer is liable for tax on its use of the fuel and will pay that tax to the government.

If Buyer sells or uses the kerosene for use in aviation to which this certificate relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

Buyer hasn't been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

The fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

449

Model Waiver L

WAIVER FOR USE BY ULTIMATE PURCHASERS OF KEROSENE FOR CERTAIN USES IN AVIATION

(To support vendor's claim for a credit or payment under § 6427(l)(4)(C)(i) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Ultimate Vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A.

The kerosene to which this waiver relates is purchased for — (check one):

1.

☐

Use on a farm for farming purposes,

2.

☐

Use in foreign trade (reciprocal benefits required for foreign registered airlines),

3.

☐

Use in certain helicopter and fixed-wing air ambulance uses,

4.

☐

The exclusive use of a qualified blood collector organization,

5.

☐

The exclusive use of a nonprofit educational organization,

6.

☐

Use in an aircraft owned by an aircraft museum,

7.

☐

Use in military aircraft, or

8.

☐

Use in commercial aviation (other than foreign trade).

B.

This waiver applies to the following (complete as applicable):

This is a single purchase waiver:

1.

Invoice or delivery ticket number

2.

Number of gallons

This is a waiver covering all purchases under a specified account or order number:

1.

Effective date

2.

Expiration date

(period not to exceed 1 year after the effective date)

3.

Buyer's account number

Buyer will provide a new waiver to the vendor if any information in this waiver changes.

If Buyer uses the kerosene for use in aviation to which this waiver relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that by signing this waiver, Buyer gives up its right to claim any credit or payment for the kerosene for use in aviation used in a nontaxable use.

Buyer acknowledges that it hasn't and won't claim any credit or payment for the kerosene for use in aviation to which this waiver relates.

Buyer understands that the fraudulent use of this waiver may subject Buyer and all parties making such fraudulent use of this waiver to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

450

Model Certificate M

CERTIFICATE FOR STATE USE OR NONPROFIT EDUCATIONAL ORGANIZATION USE

(To support vendor's claim for a credit or payment under § 6416(a)(4) of the Internal Revenue Code.)

Name, address, and employer identification number of ultimate vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under the penalties of perjury:

Buyer will use the gasoline or aviation gasoline to which this certificate relates (check one):

For the exclusive use of a state or local government; or

For the exclusive use of a nonprofit educational organization.

This certificate applies to the following (complete as applicable):

This is a single purchase certificate:

1.  Invoice or delivery ticket number

2.  Number of gallons

This is a certificate covering all purchases under a specified account or order number:

1. Effective date

2. Expiration date  (period not to exceed 1 year after the effective date)

3. Buyer's account number

Buyer will provide a new certificate to the vendor if any information in this certificate changes.

Buyer understands that by signing this certificate, Buyer gives up its right to claim any credit or payment for the gasoline or aviation gasoline to which this certificate relates.

Buyer acknowledges that it hasn't and won't claim any credit or payment for the gasoline or aviation gasoline to which this certificate relates.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed



Model Waiver N

WAIVER FOR USE BY ULTIMATE PURCHASERS OF DIESEL FUEL OR  
KEROSENE USED IN INTERCITY BUS TRANSPORTATION

(To support vendor's claim for a credit or payment under § 6427 of the Internal Revenue Code.)

Name, address, and employer identification number of ultimate vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under the penalties of perjury:  
The diesel fuel or kerosene to which this waiver relates is purchased for use in intercity bus transportation.  
This waiver applies to the following (complete as applicable):

This is a single purchase waiver:

1. Invoice or delivery ticket number

2. Number of gallons

This is a waiver covering all purchases under a specified account or order number:

1. Effective date

2. Expiration date (period not to exceed 1 year after the effective date)

3. Buyer's account number

Buyer will provide a new waiver to the vendor if any information in this waiver changes.  
If Buyer uses the diesel fuel or kerosene to which this waiver relates for a use other than in intercity bus transportation, Buyer will be liable for tax.  
Buyer understands that by signing this waiver, Buyer gives up its right to claim any credit or payment for the diesel fuel or kerosene used in intercity bus transportation.  
Buyer acknowledges that it hasn't and won't claim any credit or payment for the diesel fuel or kerosene to which this waiver relates.  
Buyer understands that the fraudulent use of this waiver may subject Buyer and all parties making such fraudulent use of this waiver to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

452

Model Certificate O

CERTIFICATE FOR BIODIESEL

Certificate Identification Number: \_\_\_\_\_  
(To support a claim related to biodiesel or a biodiesel mixture under section 6426 of the Internal Revenue Code.)

The undersigned biodiesel producer ("Producer") hereby certifies the following under penalties of perjury:

1. \_\_\_\_\_  
\_\_\_\_\_  
Producer's name, address, and employer identification number (EIN)

2. \_\_\_\_\_  
\_\_\_\_\_  
Name, address, and EIN of person buying the biodiesel from Producer

3. \_\_\_\_\_  
Date and location of sale to buyer

4. This certificate applies to \_\_\_\_\_gallons of biodiesel.

5. Producer certifies that the biodiesel to which this certificate relates is:  

\_\_\_\_\_ Agri-biodiesel (derived solely from virgin oils)  
%

\_\_\_\_\_ Biodiesel other than agri-biodiesel  
%

This certificate applies to the following sale:  

\_\_\_\_\_ Invoice or delivery ticket number

\_\_\_\_\_ Total number of gallons of biodiesel sold under that invoice or delivery ticket number (including biodiesel not covered by this certificate)

\_\_\_\_\_ Total number of certificates issued for that invoice or delivery ticket number

6. \_\_\_\_\_  
\_\_\_\_\_  
Name, address, and employer identification number of reseller to whom certificate is issued (only in the case of certificates reissued to a reseller after the return of the original certificate)

7. \_\_\_\_\_ Original Certificate Identification Number (only in the case of certificates reissued to a reseller after return of the original certificate).  

Producer is registered as a biodiesel producer with registration number \_\_\_\_\_.  
Producer's registration hasn't been suspended or revoked by the Internal Revenue Service.

Producer certifies that the biodiesel to which this certificate relates in monoalkyl esters of long chain fatty acids derived from plant or animal matter that meets the requirements of the American Society of Testing and Materials D6751 and the registration requirements for fuels and fuel additives established by EPA under section 211 of the Clean Air Act (42 U.S.C. 7545).

Producer understands that the fraudulent use of this certificate may subject Producer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_  
Printed or typed name of person signing this certificate

\_\_\_\_\_  
Title of person signing

\_\_\_\_\_  
Signature and date signed

453

Model Certificate P

CERTIFICATE OF STATE USE

(To support vendor's claim for credit or payment under section 6427 of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Vendor

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

A. Buyer will use the diesel fuel or kerosene to which this certificate relates for the exclusive use of a state or local government, or the District of Columbia.

B. This certificate applies to the following (complete as applicable):

1. If this is a single purchase certificate, check here ☐ and enter:

a. Invoice or delivery ticket number

b. Number of gallons

2. If this is a certificate covering all purchases under a specified account or order number, check here ☐ and enter:

a. Effective date

b. Expiration date

(period not to exceed 1 year after effective date)

c. Buyer's account or order number

▪ Buyer will provide a new certificate to the vendor if any information in this certificate changes.

▪ If Buyer uses the diesel fuel or kerosene to which this certificate relates for a purpose other than stated in the certificate, Buyer will be liable for any tax.

▪ Buyer acknowledges that it hasn't and won't claim any credit or payment for the diesel fuel or kerosene to which this certificate relates.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

454



Model Certificate Q

CERTIFICATE OF ULTIMATE PURCHASER OF KEROSENE FOR USE IN NONEXEMPT, NONCOMMERCIAL AVIATION

(To support vendor's claim for credit or payment under section 6427(l)(4)(C)(ii) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Ultimate Vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A. The kerosene to which this certificate relates is purchased for a nonexempt use in noncommercial aviation.

B. This certificate applies to the following (complete as applicable):

1. If this is a single purchase certificate, check here ☐ and enter:

a. Invoice or delivery ticket number

b. Number of gallons

2. This is a certificate covering all purchases under a specified account or order number:

a. Effective date

b. Expiration date

(period not to exceed 1 year after effective date)

c. Buyer's account number

▪ Buyer will provide a new certificate to the vendor if any information in this certificate changes.

▪ If Buyer uses the kerosene to which this certificate relates for a use other than the nontaxable use stated above, Buyer will be liable for tax.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

Model Certificate R

CERTIFICATE OF BUYER OF TAXABLE FUEL FOR USE BY A STATE OR NONPROFIT EDUCATIONAL ORGANIZATION

(To support credit card issuer's claim for credit, refund, or payment under section 6416(a)(4)(B) or section 6427(l)(5)(D) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Credit Card Issuer.

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A. Buyer will use the taxable fuel to which this certificate relates for the exclusive use of a state; or

B. Buyer will use the gasoline to which this certificate relates for the exclusive use of a nonprofit educational organization.

C. This certificate applies to all purchases made with the credit card identified below during the period specified:

a. Effective date of certificate

b. Expiration date of certificate  
(period not to exceed 2 years after effective date)

c. Buyer's account number

▪ Buyer will provide a new certificate to the credit card issuer if any information in this certificate changes.

▪ Buyer understands that by signing this certificate, Buyer gives up its right to claim a credit or payment for the taxable fuel purchased with the credit card to which this certificate relates.

▪ Buyer acknowledges that it hasn't and won't claim any credit or payment for the taxable fuel purchased with the credit card to which this certificate relates.

▪ Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed

456

Model Statement S

STATEMENT OF BIODIESEL RESELLER

(To support a claim related to biodiesel or a biodiesel mixture under section 6426 of the Internal Revenue Code.)

The undersigned biodiesel producer (“Reseller”) hereby certifies the following under penalties of perjury:

1.

Reseller's name, address, and employer identification number (EIN)

2.

Name, address, and EIN of Reseller's buyer

3.

Date and location of sale to buyer

4.

Volume of biodiesel sold

5.

Certificate Identification Number on the Certificate for Biodiesel

Reseller has bought the biodiesel described in the accompanying Certificate for Biodiesel and Reseller has no reason to believe that any information in the certificate is false.

Reseller hasn’t been notified by the Internal Revenue Service that its right to provide a certificate or statement has been withdrawn.

Reseller understands that the fraudulent use of this statement may subject Reseller and all parties making any fraudulent use of this statement to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing this certificate

Title of person signing

Signature and date signed

**Model Certificate T**

Certificate to Support Nontaxable Sale of Articles Listed in Section 4051  
for Resale or Long-Term Lease

I hereby certify that I am \_\_\_\_\_(Title) of \_\_\_\_\_, (Name of purchaser) that I am authorized to execute this certificate, and that:

The undersigned buyer of articles listed in section 4051 ("Buyer") hereby certifies the following under penalties of perjury:  
(Check appropriate line)

- the article or articles specified in the accompanying order, or on the reverse side hereof, (or)
  - all orders placed by the purchaser for the period commencing \_\_\_\_\_ (Date) (period not to exceed 12 calendar quarters), are purchased either for resale or for lease on a long-term basis.
- I have filed Form 637 and have received registration number\_\_\_\_\_.

I understand that the fraudulent use of this certificate to secure exemption will subject me and all parties making such fraudulent use to a fine of not more than \$ 10,000, or to imprisonment for not more than 5 years, or both, together with costs of prosecution.

Printed or typed name of person signing this certificate

Title of person signing

Signature and date signed

# Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

## A

**Affiliated corporations** [30](#)

**Agri-biodiesel, defined** [4](#)

**Air transportation taxes** [28](#)

225-mile-zone rule [28](#)

Alaska [28](#), [30](#)

Baggage [29](#)

Bonus tickets [29](#)

Credits or refunds [30](#)

Exemptions [29](#)

Export 29

Fixed-wing aircraft 29

Hawaii 28, 30

Helicopters 29

International air travel facilities 29

Military personnel 29

Package tours 29

Persons by air 28

Persons liable 29, 30

Property by air 29

Tax rates 28

Taxable transportation 28

Travel agency 29

Uninterrupted international 28

## **Aircraft 20**

Affiliated corporations 30

Small planes [30](#)

**Aircraft museum** [20](#)

**Alaska:**

Air transportation taxes [28](#)

Tax on diesel fuel or kerosene [9](#)

**Alcohol and tobacco taxes** [3](#)

**Alternative fuel credit** [21](#)

**Alternative fuel, defined** [4](#)

**American Red Cross** [27](#)

**Answering service** [27](#)

**Appeal procedures** [42](#)

**Approved refinery, defined** [4](#)

**Approved terminal, defined** [4](#)

**Arrow shafts** [32](#)

**Assistance** (See Tax help)

**Aviation gasoline, defined** [5](#)

## **B**

**Back-up tax** [10](#)

**Biodiesel, defined** [4](#)

**Blended taxable fuel, defined** [4](#)

**Blender, defined** [4](#)

**Blocked pump** [15](#)

**Blood collector organizations, qualified**  
[20](#), [27](#)

**Boats** [19](#)

**Bonus tickets** [29](#)

**Bows, Quivers, Broadheads, and Points**  
[32](#)

**Bulk transfer, defined** [4](#)

**Bulk transfer/terminal system, defined** [4](#)

**Buses** [19](#)

Tire tax [33](#)



## **C**

**Chemicals, ozone-depleting** [24](#)

### **Claims:**

Claiming a credit [22](#)

Claiming a refund [22](#)

Filing claims [21](#)

### **Coal:**

Blending [33](#)

Exemptions [33](#)

Producer [32](#)

Production [33](#)

Selling price [33](#)

Tax rates [33](#)

**Coin-operated telephones** [27](#)

**Comments** [3](#)

**Commercial aviation** [20](#)

**Commercial fishing** 19

**Commercial waterway transportation** 13

**Communications taxes:**

Credits or refunds 27

Exemptions 27

Figuring the tax 26

Local telephone service 26

Local-only service 26

Private communication service 26

Teletypewriter exchange service 26

**Credit card purchases:**

Aviation gasoline 15

Gasoline 15

Kerosene for use in aviation 17

Undyed diesel fuel 15

Undyed kerosene 15

## **Credit or refund:**

Gas guzzler tax [34](#)

Manufacturers taxes [31](#)

Resale of tax-paid semitrailers [36](#)

Retail tax [37](#)

Tire tax [34](#)

Vaccines [34](#)

## **Credits [22](#)**

## **D**

## **Deposits:**

Net tax liability [41](#)

## **Deposits, How to make [40](#)**

## **Diesel fuel:**

Definitions [7](#)

Exported [7](#)

**Diesel-water fuel emulsion, defined** [4](#)

**Dyed diesel fuel** [9](#)

**Dyed kerosene** [9](#)

## **E**

**Electric outboard motors** [32](#)

**Enterer, defined** [4](#)

**Entry, defined** [4](#)

**Environmental taxes:**

Credit or refund [25](#)

Exceptions [24](#)

Ozone-depleting chemicals (ODCs) [24](#)

United States (defined) [24](#)

**Examination procedures** [42](#)

**Exempt articles, retail tax** [37](#)

**Exempt communication services:**

American Red Cross 27

Answering service 27

Coin-operated telephones 27

Installation charges 27

International organizations 27

Mobile radio telephone service 27

News services 27

Nonprofit educational organizations 27

Nonprofit hospitals 27

Private communication service 26

Qualified blood collector organizations 27

Radio broadcasts 27

Security systems 27

**Exempt sales, heavy trucks 37**

**Exemptions:**

Air transportation taxes 29

Bonus tickets 29

Coal 33

Communications taxes 27

Federal government 27

Fixed-wing aircraft 29

For export 31

Further manufacturing 31

Helicopters 29

Indian handicrafts 31

Indian tribal governments 27

Military personnel 29

Nonprofit educational organizations 27, 31

Qualified blood collector organizations 31

State and local governments 27, 31

Taxable tires 33

Vessel supplies 31

**Export** [19](#)

**Exported taxable fuel** [14](#)

## **F**

**Farming** [18](#)

**Federal government** [27](#)

**Fishing** [19](#)

**Fishing rods and fishing poles.** [32](#)

**Fishing tackle boxes** [32](#)

**Fixed-wing aircraft** [29](#)

**Floor stocks tax:**

Ozone-depleting chemicals [26](#)

**Floor stocks, ODCs** [24](#)

**Foreign trade** [19](#)

**Form:**

1363 [29](#)

4136 [22](#)

6197 [34](#), [40](#)

6627 [24](#), [40](#)

720 [22](#), [34](#), [40](#)

720-X [40](#)

8849 [22](#)

8864 [14](#)

## **Form 720:**

Attachments [40](#)

Due dates [40](#)

Final return [40](#)

Schedule A [40](#)

Schedule C [40](#)

Schedule T [40](#)

## **Free tax services [42](#)**

## **Fuels:**



Alternative fuel [12](#)

Diesel [7](#)

Diesel-water fuel emulsion [10](#)

For use in aviation [10](#)

Gasoline [5](#)

Kerosene [7](#)

Other Fuels [12](#)

Used on inland waterways [13](#)

## **G**

**Gambling** [38](#)

**Gas guzzler tax:**

Automobiles [34](#)

Credit or refund [34](#)

Limousines [34](#)

Vehicles not subject to tax [34](#)

**Gasoline blendstocks** 6

**Gasoline, defined** 5

## **H**

**Hawaii, air transportation taxes** 28

**Heavy Motor Vehicle User Fee** 3

**Heavy trucks:**

First retail sale, defined 36

Further manufacture 37

Installment sales 37

Parts or accessories 35

Presumptive retail sales price 36

Related persons 36

Separate purchases 36

Tax base 37

Tax rate 35

**Helicopter** [20](#)

**Help** (See Tax help)

**Highway vehicle** [18, 20](#)

**Highway vehicle (Diesel-powered)** [7](#)

## **I**

**Identifying number** [22](#)

**Imported taxable products (ODCs)** [25](#)

**Income, include in** [23](#)

**Indoor tanning services** [39](#)

**Information returns, liquid products** [5](#)

**Inland and intracoastal waterways** [13](#)

**Inland waterways** [13](#)

**Intercity and local buses** [19](#)

**Interest and penalties** [41](#)

**International air travel facilities** [29](#)

## **K**

### **Kerosene:**

Definitions [7](#)

Exported [7](#)

For use in aviation [10](#)

## **L**

**Liquid products, information returns** [5](#)

**Local telephone service** [26](#)

**Local-only service** [26](#)

## **M**

**Manufacturer, defined** [30](#)

### **Manufacturers taxes:**

Arrow shafts [32](#)

Bows, Quivers, Broadheads, and Points 32

Coal 32

Credits or refunds 31

Exemptions 31

Gas guzzler tax 34

Lease 30

Lease payments 31

Partial payments 31

Registration 31

Related person 32

Requirements for exempt sales 31

Sale 30

Sport fishing equipment 32

Taxable Tires 33

Vaccines 34

**Military aircraft 20**

**Mobile radio telephone service** [27](#)

## **N**

**News services** [27](#)

**Nonprofit educational organization** [20](#)

**Nonprofit educational organization use  
and state use** [21](#)

**Nonprofit educational organizations** [27](#)

**Nontaxable uses, definitions** [17](#)

**Nontaxable uses, type of use table** [17](#)

## **O**

**Obligations not in registered form** [39](#)

**Off-highway use** [18](#)

**Other Fuels (Including Alternative Fuels)**  
[12](#)

**Other fuels, defined** [4](#)

**Ozone-depleting chemicals:**

Floor stocks tax [26](#)

Imported taxable products [25](#)

## **P**

**Patient-centered outcomes research fee**  
[39](#)

**Payment of taxes** [40](#)

**Penalties:**

Dyed diesel fuel [9](#)

Dyed kerosene [9](#)

**Pipeline operator, defined** [4](#)

**Position holder, defined** [4](#)

**Publications** (See Tax help)

## **Q**

**Qualified local bus** [19](#)

## **R**

**Rack, defined** [4](#)

**Radio broadcasts** [27](#)

**Records** [21](#)

**Refiner, defined** [4](#)

**Refinery, defined** [4](#)

**Refunds** [22](#)

**Refunds of second tax** [17](#)

**Registered ultimate vendor** [15](#), [21](#)

**Registrant** [5](#)

**Registration** [5](#)

**Registration-required obligations** [39](#)



## **Related persons:**

Heavy trucks [36](#)

Sport fishing equipment [32](#)

## **Removal, defined [4](#)**

## **Retail tax:**

Credits or refunds [37](#)

Heavy trucks [35](#)

## **Rulings Program [42](#)**

## **Rural airports [28](#)**

# **S**

## **Sale, defined [4](#)**

**Sales by registered ultimate vendors,  
gasoline [15](#)**

**Sales by registered ultimate vendors,  
kerosene for use in aviation [16](#)**

## **Sales price:**

Bonus goods 31

Cost of transportation 30

Delivery costs 30

Discounts 30

Installation costs 30

Insurance costs 30

Local advertising charges 30

Manufacturers excise tax 30

Rebates 30

Retail dealer preparation costs 30

Warranty charges 30

**School bus 19**

**Second generation biofuel 4**

**Security systems 27**

**Ship passenger tax 38**

**Special September rule, When to deposit**  
[41](#)

**Sport fishing equipment:**

List of equipment [32](#)

Resales [32](#)

**State and local governments** [27](#)

**State or local governments** [20](#)

**State or nonprofit educational organization use** [15](#)

**State use** [15](#), [21](#)

**State, defined** [5](#)

**Suggestions** [3](#)

## **T**

**Tanning tax** [39](#)

**Tax help** [42](#)

## **Tax on Petroleum 24**

### **Tax rate 32**

Air transportation of persons 28

Air transportation of property 29

Arrow shafts 32

Bows, Quivers, Broadheads, and Points 32

Coal 33

Electric outboard motor 32

International air travel facilities 29

Obligations not in registered form 39

Policies issued by foreign persons 38

Ship passenger tax 38

Sport fishing equipment 32

Trucks 35

### **Taxable fuel registrant 5**

## **Taxable tires:**

Exemptions [33](#)

## **Taxable Tires:**

Manufacturers taxes [33](#)

## **Taxes, Payment of [40](#)**

## **Taxpayer identification number [22](#)**

## **Teletypewriter exchange service [26](#)**

## **Terminal operator, defined [5](#)**

## **Terminal, defined [5](#)**

## **Throughputter, defined [5](#)**

## **Tires:**

Credit against heavy truck tax [38](#)

Credit or refund of tax [34](#)

## **Train [20](#)**

## **Train (Diesel-powered) [7](#)**

## **Travel agency [29](#)**

**TTY/TDD information** [42](#)

**Two-party exchanges** [5](#), [8](#)

## **U**

**Ultimate purchaser** [21](#)

**Uninterrupted international air transportation** [28](#), [29](#)

**Used other than as a fuel:**

Diesel fuel and kerosene [19](#)

**Uses, nontaxable:**

Alternative fuels [17](#)

Aviation gasoline [14](#)

Diesel fuel [15](#)

Diesel-water fuel emulsion [15](#)

Gasoline [14](#)

Kerosene [15](#)

Liquefied petroleum gas (LPG) [17](#)

Other Fuels [17](#)

## **V**

### **Vaccines:**

Credit or refund [34](#)

Manufacturers tax [34](#)

### **Vehicles:**

Gas guzzler [34](#)

Imported [34](#)

Law enforcement [34](#)

**Vendors, registered ultimate** [15](#), [21](#)

**Vessel operator, defined** [5](#)

# **W**

## **Wagering and occupational wagering fee**

3

When to deposit 41