



# Instructions for Forms 720-TO and 720-CS

(Rev. November 2007)

For use with Forms 720-TO and 720-CS (Rev. January 2004)

## Terminal Operator Report and Carrier Summary Report

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

### Reminders

**Electronic filing.** Electronic filing is required for each return reporting 25 or more transactions a month. However, all taxpayers are encouraged to file electronically. File Form 720-TO and 720-CS electronically through the Excise Summary Terminal Activity Reporting System (ExSTARS). For more information on e-file and ExSTARS, visit the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise). Also, see Pub. 3536, Motor Fuel Excise Tax EDI Guide.

### General Instructions

These instructions are for paper filers. See Pub. 3536, Motor Fuel Excise Tax EDI Guide, for the electronic reporting instructions.

### Purpose of Forms

Form 720-TO is an information return that is used by terminal operators to report their monthly receipts and disbursements of liquid products.



*Reporting is required for inactive terminals.*

Form 720-CS is an information return that is used by bulk carriers to report their monthly receipts and disbursements of liquid products.

A liquid product is any liquid that is transported into storage at a terminal or delivered out of a terminal. See the product code table on page 6.

### When To File

Forms 720-TO and 720-CS must be filed monthly. The report is due the last day of the month following the month in which the transaction occurs.

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Send your information return to the IRS using the U.S. Postal Service or a designated private delivery service to meet the "timely mailing as timely filing" rule. See *Private Delivery Services* below.

### Where To File

Mail Forms 720-TO and 720-CS to the Department of the Treasury, Internal Revenue Service, Stop 5701G, Cincinnati, OH 45999. Send the forms to the IRS in a flat mailing (not folded). Do not staple, tear, or tape any of these forms. If you are sending a large number of forms, you may send them in conveniently sized packages. On each package, write your name and EIN and number the packages consecutively. Postal regulations require forms and packages to be sent by First-Class Mail.

### How To Complete Forms 720-TO and 720-CS

Below are suggestions that will allow the IRS to process the submitted forms in the most economical manner:

1. If you need additional forms or schedules, you may use photocopies.
2. Although handwritten forms are acceptable, the IRS prefers that you type or machine print data entries using 10 pitch (pica) or 12 pitch (elite) black type. Use block print, not script characters. Insert data in the middle of the blocks not touching other printing and guidelines, and take other measures to guarantee a dark black, clear, sharp image.
3. Do not enter 0 (zero) or "None" in data entry boxes when no entry is required. Leave the boxes blank unless the instructions specifically require that you enter a 0 (zero).

### Substitute Forms 720-TO and 720-CS

If you want to prepare and use a substitute Form 720-TO or 720-CS, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 720-TO or 720-CS is approved, the form approval number must be printed in the lower left margin of each substitute form you file with the IRS.

### Extension of Time To File

You may request an extension of up to 30 days to file a return. Explain the cause of the delay fully and send your request to the Department of the Treasury, Internal Revenue Service, Stop 5701G, Cincinnati, OH 45999.

### Corrected Returns

If you filed a return with the IRS and later discover you made an error, you must correct it as soon as possible. If you filed your return electronically, see Pub. 3536 for instructions.

When making a correction to a paper filed return, you must send in the first page of Form 720-TO or 720-CS and the schedule(s) that needs to be corrected with the "Void" box checked. Identify the transaction you are correcting, either by highlighting or attaching an explanation. Then, complete another first page of Form 720-TO or 720-CS along with the corrected schedule(s) with the "Corrected" box checked. On the corrected schedule(s), only enter the information for the transaction you are correcting.

### Recordkeeping

Keep copies of information returns you have filed with the IRS or the data to reconstruct for at least 3 years from the date of the return. Your records must be available at all times for inspection by the IRS.

### Penalty

**Failure to file correct information returns by the due date.** If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also

applies if you report an incorrect employer identification number (EIN) or fail to report an EIN where required.

## Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing” rule for information returns. These private delivery services include only the following:

- DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## How To Get Tax Help

You can call the IRS toll free at 1-800-829-4933 for answers to your questions about completing Form 720-TO or Form 720-CS, excise tax information, or obtaining an employer identification number. You can get excise tax information on the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise).

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling toll-free 1-877-777-4778 or TTY/TTD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).



**Internet.** You can access the IRS website at [www.irs.gov](http://www.irs.gov) 24 hours a day, 7 days a week to:

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.

- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903



**CD for tax products.** You can order Publication 1796, IRS Tax Products CD, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in January and the final release ships in March.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Bonus: Historical Tax Products DVD - Ships with the final release.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$35 (no handling fee) or call 1-877-CDFORMS (1-877-233-6767) toll free to buy the CD for \$35 (plus a \$5 handling fee). Price is subject to change.



**CD for small businesses.** Publication 3207, The Small Business Resource Guide CD for 2007, is a must for every small business owner or any taxpayer about to start a business. This year's CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2007.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.
- A site map of the CD to help you navigate the pages of the CD with ease.
- An interactive “Teens in Biz” module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

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## Specific Instructions

### Name and Address

Include the suite, room, or other unit number after the street address.

### P.O. Box

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

### Foreign Address

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

## Contact Information

Enter the name, daytime telephone number, fax number, and email address for the person who should be contacted to discuss this information return.

## Identification Numbers

### Employer Identification Number (EIN)

Enter your EIN. If you do not have an EIN, use Form SS-4, Application for Employer Identification Number, to apply for one. You can get this form at Social Security Administration offices or by calling 1-800-TAX-FORM (1-800-829-3676). You can apply for an EIN online or by telephone, fax, or mail. See the Instructions for Form SS-4 for more information. If you have applied for an EIN but you do not have your EIN by the time you must file your information return, enter "Applied for" in any space where your EIN must be entered.

### Form 637 Registration Number

Enter the assigned IRS number. Regulations sections 48.4101-1(c)(1)(iii)(iv)(vi) and (vii) require pipeline operators, position holders, terminal operators, and vessel operators to be registered by the IRS. If you do not have a registration number, use Form 637, Application for Registration (For Certain Excise Tax Activities). Form 637 has information on how to apply for a registration number.

### Carrier and Consignor Names and EINs

EINs are used to associate and verify transactions you report to the IRS. Therefore, it is important that you furnish correct names and EINs for carriers and consignors on the forms sent to the IRS.

You may use Form W-9, Request for Taxpayer Identification Number and Certification, or your own form, to request an EIN from a carrier or a consignor. You may be subject to a penalty for an incorrect or missing EIN on an information return. See *Penalty* on page 1. You are required to maintain the confidentiality of information obtained on a Form W-9 relating to the taxpayer's identity and you may use such information only to comply with filing these information returns.

**Note.** Foreign persons may use the appropriate Form W-8. See the *Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.*

## Signature

Form 720-TO and Form 720-CS must be signed by a person who has authority to sign.

## Definitions

**Terminal.** A taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which liquid products, such as taxable fuel, may be removed at a rack. However, the term does not include any facility at which gasoline blendstocks are used in the manufacture of products other than finished gasoline and from which no gasoline is removed. Also, the term does not include any facility where finished gasoline, undyed diesel fuel, or undyed kerosene is stored if the facility is operated by a taxable fuel registrant and all such taxable fuel stored at the facility has been previously taxed under section 4081 upon removal from a refinery or terminal.

**Approved terminal.** A terminal that is operated by a taxable fuel registrant that is a terminal operator.

**Position holder.** For IRS Excise information reporting only, with respect to a liquid product in a terminal, the person that holds the inventory position in the liquid product as reflected on the records of the terminal operator. A person holds the inventory position in a liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator that owns a liquid product in its terminal.

**Net gallons.** Liquid product measured in U.S. gallons corrected to a temperature of 60° Fahrenheit or 15° Celsius and to a pressure of 14.7 pounds per square inch (psi).

**Gross gallons.** The total product measured in U.S. gallons without temperature or barometric adjustments.

**Consignor.** The person that hires the carrier to transport liquid product.

**Transport carriers (bulk).** Includes pipelines, barges, or vessels delivering or removing liquid product at approved terminals.

**Transport carriers (non-bulk).** Includes trucks or railcars delivering or removing liquid product at approved terminals and removals from terminals (other than by truck or rail) for sale or use.

**Mode of Transportation/Book Adjustment Codes.** The table below lists the mode of transportation codes. See book adjustments (Code BA) below for use of code BA instead of a transportation code.

Table 1. Mode of Transportation Codes

Non-bulk	Bulk
<b>J</b> Truck	<b>B</b> Barge
<b>R</b> Rail	<b>PL</b> Pipeline
<b>RT</b> Removal from terminal (other than by truck or rail) for sale or consumption. See <i>RT-Removal from terminal</i> below.	<b>S</b> Ship (great lake or ocean)

**BA-Book adjustments** are product reclassifications or conversions of products at the terminal that result in a product code change. Examples include conversion of diesel fuel #2 low sulfur undyed to diesel fuel low sulfur dyed and reclassification of jet fuel to kerosene high sulfur dyed, or diesel fuel high sulfur #1 undyed. Book adjustments itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Book adjustments must be reported in summary. For book adjustments, summary reporting means the combining of all book adjustment transactions by product code for the reporting period.

- **Schedule A.** Report the book adjustments for a product code along with the other transactions for the product code.
- **Schedule B.** Do not report book adjustments on any position holder's schedule. Instead, use a separate Schedule B with "book adjustment" as the position holder.

**CE-Summary code** is used when reporting product codes 092 and 122 in summary. See *Optional Summary Reporting Instructions for Product Codes 092 and 122, and Disbursements Using Mode of Transportation Code "RT"* on page 4.

**RT-Removal from terminal.** Monthly disbursement transactions for any product code using "RT" may be reported using the *Optional Summary Reporting Instructions for Product Codes 092 and 122 (Schedule B), and Disbursements Using Mode of Transportation Code "RT"* on page 4, or may be reported in detail.

## Terminal Operator Report, Form 720-TO

### Purpose of Form

Use Form 720-TO to report receipts and disbursements of all liquid products to and from all approved terminals.



*A separate Schedule B must be prepared for each position holder and for each related product code that is destined for more than one state or has more than one mode of transportation.*

### Who Must File

Each terminal operator is required to file a separate Form 720-TO for each approved terminal.

## Part II. Terminal

**Name and location of terminal.** Enter the name and location of the terminal as published on the IRS website. The list of terminals can be found at [www.irs.gov/excise](http://www.irs.gov/excise) under topic Terminal Control Number (TCN) Database.

**Terminal control number (TCN).** Enter the TCN assigned to the terminal's physical location by the IRS.

## Part III. Transactions for the Month

Part III is for the terminal operator to provide a monthly summary of the terminal receipts and disbursements by product code.

**Line 1.** Enter the physical inventory of net gallons by product code at the beginning of the reporting period. This should be the same number as reported for actual ending inventory the previous month.

**Line 2.** If you have more than one Schedule A, Terminal Operator Receipts, for a product code, combine the totals from each column (f) for the product code and enter the total on line 2.

**Line 4.** If you have more than one Schedule B, Terminal Operator Disbursements by Position Holder, for a product code, combine the totals from each column (e) for the product code and enter the total on line 4.

**Line 6.** Enter all gains and losses by product code. The amount entered on line 6 will show any difference, plus or (minus), between lines 5 and 7. Book adjustments or other known transactions are not considered gains or losses.

**Line 7.** Enter the actual physical ending inventory at the terminal.

## Transaction Reporting Instructions for All Product Codes

### Schedule A. Terminal Operator Receipts

Use this schedule to report each receipt of product (bulk and non-bulk) by the terminal operator. A separate Schedule A must be used for each product code.

**Note.** Non-bulk receipts of product code 092 or 122 can be reported in summary by month instead of reporting them as separate transactions. If you wish to summarize these transactions by month, use the optional reporting instructions for Schedule A below instead of these instructions.

#### Line 1

Enter the product code from Table 2 on page 6. Product code 122 (blending components) includes gasoline blendstocks as defined in Regulations section 48.4081-1(c)(3)(i) but not listed in the product code table.

#### Line 2

**Column (a).** Enter the name of the carrier that transports the product into the terminal.

**Column (b).** Enter the carrier's EIN. If the carrier is a foreign flag vessel and the EIN is unknown, enter 88-8888888.

**Column (c).** Enter the mode of transportation code from Table 1 on page 3.

**Column (d).** Enter the date the product was received into the terminal (mmddyyyy).

**Column (e).** Enter the identifying number from the document provided by the carrier that reflects the details of the transaction. This could be the terminal receipts document, pipeline ticket number, pump order number, bill of lading, barge ticket number, inspection report, etc. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons received into the terminal. For non-bulk deliveries to a terminal where net gallons are not measured, enter gross gallons.

### Schedule B. Terminal Operator Disbursements by Position Holder

Use this schedule to report each disbursement of product (bulk and non-bulk) by the terminal operator by position holder. A separate Schedule B for each position holder, separating bulk from non-bulk, must be used for each product code that is destined for more than one state or has more than one mode of transportation.

**Note.** Bulk and non-bulk disbursements of product code 092 or 122 can be reported in summary instead of reporting them as separate transactions. If you wish to summarize these transactions, use the optional reporting instructions for Schedule B below instead of these instructions.

**Position holder (PH) name.** Enter the name of the entity holding the inventory position in the terminal.

#### Line 1

Enter the product code from Table 2 on page 6.

#### Line 2

Enter the destination state code from Table 3 on page 7. The destination state code is required for non-bulk (truck or rail car) disbursements only. If a fuel transport truck is receiving fuel destined for different states, the terminal operator will issue a bill of lading, manifest, or other shipping document for each state of destination. You are required to report each separate shipping document as a separate transaction.

#### Line 3

Enter the code from Table 1 on page 3.

**Example.** ABC Terminal is preparing Schedule B for disbursements made by position holder XYZ. XYZ disburses gasoline (PC 065), diesel fuel #2 low sulfur undyed (PC 167), and jet fuel (PC 130) during the month destined for two states. ABC must prepare six Schedules B to report XYZ's transactions (three product codes x two destination states).

#### Line 4

**Column (a).** Enter the name of the carrier that transports the product out of the terminal.

**Column (b).** Enter the carrier's EIN. If the carrier is a foreign flag vessel and the EIN is unknown, enter 88-8888888. If the carrier is a military vehicle and you cannot obtain proper EIN, enter 77-7777777.

**Column (c).** Enter the date the product was removed from the terminal (mmddyyyy).

**Column (d).** Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, manifest, inspection report, or other shipping document. Both the carrier and terminal operator must report the same document number.

**Column (e).** Enter the actual net gallons disbursed from the terminal.

**Column (f).** Enter the gross gallons disbursed from the terminal as shown on the document listed in column (d). No entry is required for product codes 092 and 122.

### Optional Summary Reporting Instructions for Product Codes 092 and 122, and Disbursements Using Mode of Transportation Code "RT"

#### Schedule A. Terminal Operator Receipts

Use these instructions to report in summary by month the non-bulk receipts of product codes 092 and 122 into the terminal. If you have bulk receipts for product codes 092 and 122, you must use the instructions for Schedule A above and report these transactions in detail. Use separate Schedules A for product codes 092 and 122. Do not combine product code 092 with product code 122.

**Product code.** If the product is a blending component and not listed in Table 2, enter 122. If the product is not a blending component, enter 092.

**Column (a).** Enter "Various."

**Column (b).** Enter "99-9999999."

**Column (c).** Enter "CE."

**Column (d).** Enter the month ending date (mmdyyy).

**Column (e).** Enter "Summary."

**Column (f).** Add the net gallons for all transactions for the month and enter the total.

### Schedule B. Terminal Operator Disbursements by Position Holder

Use these instructions to report in summary the total disbursements (bulk and non-bulk) of product codes 092 and 122 for each position holder. Use separate Schedules B for product codes 092 and 122. Do not combine product code 092 with product code 122.

**Product code.** If the product is a blending component and not listed in Table 2, enter 122. If the product is not a blending component, enter 092.

**Destination state.** Enter the destination state code from Table 3 on page 7.

**Mode of transportation.** Enter "CE" or "RT," if applicable.

**Column (a).** Enter "Various."

**Column (b).** Enter "99-9999999."

**Column (c).** Enter the month ending date (mmdyyy).

**Column (d).** Enter "Summary."

**Column (e).** Add the total net gallons for all transactions for the month by the terminal for each position holder and product code, and enter the total.

**Column (f).** Not required for product codes 092 and 122.

## Carrier Summary Report, Form 720-CS

### Who Must File

Form 720-CS is required to be filed by bulk transport carriers (barges, vessels, and pipelines) who receive liquid product from an approved terminal or deliver liquid product to an approved terminal.

### Part II. Transactions for the Month

Part II is used by the carrier to report a monthly summary of the receipts from terminals and disbursements to terminals by product code. **Use only the product codes listed in Table 2 on page 6.**

### Schedule A. Carrier Receipts From a Terminal

Use this schedule to report each bulk receipt of liquid product by the carrier from a terminal. A separate Schedule A must be used for each product code.

**TCN.** Enter the TCN assigned to the terminal's physical location by the IRS. The list of terminals by TCN is available on the IRS website at [www.irs.gov/excise](http://www.irs.gov/excise).

#### Line 1

Enter the product code from Table 2 on page 6. Product code 122 (blending components, other) includes gasoline blendstocks as defined in Regulations section 48.4081-1(c)(3)(i) but not listed in the product code table.

#### Line 2

**Column (a).** Enter the EIN of the company hiring the carrier.  
**Column (b).** Enter the name of the company hiring the carrier.  
**Column (c).** Enter the code from Table 1 on page 3.  
**Column (d).** Enter the date from the document in column (e) (mmdyyy).  
**Column (e).** Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, manifest, inspection report, or other shipping document. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons received from the terminal.

### Schedule B. Carrier Deliveries To a Terminal

Use this schedule to report each bulk delivery of liquid product by the carrier to a terminal. A separate Schedule B must be used for each product code.

**TCN.** Enter the TCN assigned to the terminal's physical location by the IRS.

#### Line 1

Enter the product code from Table 2 on page 6.

#### Line 2

**Column (a).** Enter the EIN of the company hiring the carrier.

**Column (b).** Enter the name of the company hiring the carrier.

**Column (c).** Enter the code from Table 1 on page 3.

**Column (d).** Enter the date from the document in column (f) (mmdyyy).

**Column (e).** Enter the identifying number from the document provided by the carrier to the terminal operator when the product is delivered to the terminal that reflects the details of the transaction. This could be the terminal receipts document, pipeline ticket number, barge ticket number, inspection report, etc. Both the carrier and terminal operator must report the same document number.

**Column (f).** Enter the actual net gallons delivered to the terminal.

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**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on these forms in order to carry out the Internal Revenue laws of the United States. Section 4101 and its regulations require you to file an information return with the IRS. Forms 720-TO and 720-CS are used to report the information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties.

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

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

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
720-TO	19 hr., 21 min.	30 min.	49 min.
720-CS	16 hr., 2 min.	30 min.	45 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where to File* on page 1.

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**Table 2. Product Codes**

Product	Product Code	Product	Product Code
Additive Miscellaneous	090	<b>Diesel Fuel Dyed (continued):</b>	
<b>Alcohol:</b>		Diesel Fuel Low Sulfur Dyed	227
Ethanol Mixture	E00–E99 <sup>1</sup>	Diesel Fuel # 1 Dyed	231
Methanol Mixture	M00 – M99 <sup>1</sup>	Diesel Fuel # 4 Dyed	153
Aviation Gasoline	125	Ethane	052
Benzene	248	Ethylene	196
<b>BioDiesel:</b>		Gasoline	065
BioDiesel Mixture	B00–B99 <sup>1</sup>	Isobutane	058
Dyed Biodiesel Mixture	D00–D99 <sup>1</sup>	<b>Kerosene Undyed:</b>	
<b>Blending Components:</b>		Kerosene Low Sulfur Undyed	145
Blending Components Other	122 <sup>2</sup>	Kerosene High Sulfur Undyed	147
Butane, including Butane Propane Mix	055	<b>Kerosene Dyed:</b>	
ETBE	249	Kerosene Low Sulfur Dyed	073
MTBE	093	Kerosene High Sulfur Dyed	074
Napthas	126	<b>Mineral Spirits:</b>	
Pentanes, including Isopentane	059	Jet Fuel	130
Raffinates	223	Excluded Liquid (Mineral Oil)	077
TAME	121	Liquefied Natural Gas	225
Toluene	199	Marine Diesel Oil	279
Transmix	100	Marine Gas Oil	280
Xylene	076	Methane	265
Butylene	198	Mineral Oils	281
Compressed Natural Gas	224	Propane	054
<b>Diesel Fuel Undyed:</b>		Propylene	075
Diesel Fuel # 1 Low Sulfur Undyed	161	Undefined (Other) Product	092 <sup>3</sup>
Diesel Fuel # 2 Low Sulfur Undyed	167	Crude (any)	001 <sup>4</sup>
Fuel Oil # 1 Undyed	150	Condensate (not Crude)	049 <sup>4</sup>
Diesel Fuel # 4 Undyed	154	Asphalt	188 <sup>4</sup>
Diesel Fuel High Sulfur # 1 Undyed	282	Food	960 <sup>4</sup>
Diesel Fuel High Sulfur # 2 Undyed	283	Soy Oil	285 <sup>4</sup>
<b>Diesel Fuel Dyed:</b>		Waste Oil	091
Diesel Fuel High Sulfur Dyed	226		

<sup>1</sup>00–99 indicates the percentage of fuel or fuel mixture (for example, a fuel composed of 79% ethanol would be E79, 100% dyed biodiesel would be D00)

<sup>2</sup>Blending Components Other (122) does not include product codes 155, 249, 093, 076, 126, 059, 223, 121, 199, or 100.

<sup>3</sup>Undefined (Other) 092 does not include product codes 001, 049, 188, or 960.

<sup>4</sup>Generally, these codes are not intended to expand reporting to these categories. However, if these products go into or out of an approved terminal (TCN facility), they must be reported to allow full accountability of liquids at an approved terminal.

**Table 3. Abbreviations**

<b>United States (US)</b>	<b>Abbreviation</b>
Alabama	AL
Alaska	AK
Arizona	AZ
Arkansas	AR
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
District of Columbia	DC
Florida	FL
Georgia	GA
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Maryland	MD
Massachusetts	MA
Michigan	MI
Minnesota	MN
Mississippi	MS

<b>United States (US)</b>	<b>Abbreviation</b>
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY
North Carolina	NC
North Dakota	ND
Ohio	OH
Oklahoma	OK
Oregon	OR
Pennsylvania	PA
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
Utah	UT
Vermont	VT
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

<b>Canadian (CA) Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland	NF
Northwest Territory	NT
Nova Scotia	NS
Nunavat	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon Territory	YT

<b>Mexican (MX) State</b>	<b>Abbreviation</b>
Aguascalientes	AG
Baja California	BJ
Baja California Sur	BS
Campeche	CP
Chiapas	CH
Chihuahua	CI
Coahuila	CU
Colima	CL
Distrito Federal	DF

<b>Mexican (MX) State</b>	<b>Abbreviation</b>
Durango	DG
Guanajuato	GJ
Guerrero	GR
Hildago	HG
Jalisco	JA
Mexico	EM
Michoacan	MH
Morelos	MR
Nayarit	NA
Nuevo Leon	NL
Oaxaca	OA
Puebla	PU
Queretaro	QA
Quintana Roo	QR
San Luis Potosi	SL
Sinaloa	SI
Sonora	SO
Tabasco	TA
Tamaulipas	TM
Tlaxcala	TL
Veracruz	VZ
Yucatan	YC
Zacatecas	ZT