Form **720**

(Rev. September 2022) Department of the Treasury Internal Revenue Service

Quarterly Federal Excise Tax Return

See the Instructions for Form 720.

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

OMB No. 1545-0023

Check here if: Final return Address change	Name	Quarter ending			
	Number, street, and room or suite no. (If you have a P.O. box, see the instructions.)	Faradaya ida di Gartina ayan bar	l	Т	
		Employer identification number		FF	
	(i. you have a rior port, ess are measurement)			FD	
				FP	
	City or town, state or province, country, and ZIP or foreign poly	ostal code	1	I	
				Т	
			J		

Imported petroleum oil spill tax	Part					
Imported petroleum products oil spill tax Chemicals (other than ODCs)	IRS No.	Environmental Taxes (attach Form 6627, ODCs are ozone-dep	leting chemicals)		Tax	IRS No.
Chemicals (other than ODCs) Imported chemical substances S	18	Domestic petroleum oil spill tax				18
Imported chemical substances	21	Imported petroleum products oil spill tax				21
98 ODC 19 ODC tax on imported products	54	Chemicals (other than ODCs)				54
Communications and Air Transportation Taxes (see instructions) Tax	17	Imported chemical substances				17
Communications and Air Transportation Taxes (see instructions) Local telephone service and teletypewriter exchange service Transportation of persons by air Transportation of persons by air Transportation of property by air Transportation of property by air Use of international air travel facilities Fuel Taxes (a) Diesel, tax on removal at terminal rack (b) Diesel, tax on taxable events other than removal at terminal rack (c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack) 105 Dyed diesel, LUST tax 106 Diesel-water fuel emulsion 107 Dyed kerosene, LUST tax 108 Diesel-water fuel emulsion 108 Diesel-water fuel emulsion 109 Dyed kerosene, tax on removal at terminal rack (see instructions) 109 Dyed kerosene, tax on removal at terminal rack (see instructions) 100 Dyed kerosene, tax on removal at terminal rack (see instructions) 108 Kerosene for use in aviation (see instructions) 109 Kerosene for use in aviation (see instructions) 109 Kerosene for use in aviation (see instructions) 100 Dyed kerosene for use in aviation, LUST tax on nontaxable uses 109 Other fuels (see instructions) 110 Dyed kerosene for use in aviation, LUST tax on nontaxable uses 110 Dyed kerosene for use in aviation, LUST tax on the than removal at terminal rack (see instructions) 111 Kerosene for use in aviation, LUST tax on nontaxable uses 112 Dyed Dyed Dyed Dyed Dyed Dyed Dyed Dyed	98	ODCs				98
22 Local telephone service and teletypewriter exchange service	19	ODC tax on imported products				19
Transportation of persons by air 28 Transportation of property by air 27 Use of international air travel facilities Fuel Taxes (a) Diesel, tax on removal at terminal rack (b) Diesel, tax on taxable events other than removal at terminal rack (c) Diesel, tax on sale or removal of biodiesel mixture (not at terminal rack) 104 Diesel-water fuel emulsion 105 Dyed diesel, LUST tax 106 (D) Kerosene, LUST tax 107 Dyed kerosene, LUST tax 108 (D) Kerosene, tax on removal at terminal rack (see instructions) 109 (E) Kerosene, tax on taxable events other than removal at terminal rack (see instructions) 109 Kerosene for use in aviation (see instructions) 100 Kerosene for use in aviation, LUST tax on nontaxable uses 100 Other fuels (see instructions) 110 Other fuels (see instructions) 120 (a) Gasoline, tax on removal at terminal rack 121 (b) Gasoline, tax on taxable events other than removal at terminal rack 128 (a) Gasoline, tax on taxable events other than removal at terminal rack 129 (b) Gasoline, tax on termoval at terminal rack 130 Any liquid fuel used in a fractional ownership program aircraft 141 Aviation gasoline 152 (Compressed natural gas (CNG) (see instructions) 163 (D) Gasoline, tax on taxable events other than removal at terminal rack 179 Other fuels 180 (D) Gasoline, tax on taxable events other than removal at terminal rack 181 (D) Gasoline, tax on taxable events other than removal at terminal rack 183 (D) Gasoline, tax on taxable events other than removal at terminal rack 184 (D) Gasoline, tax on taxable events other than removal at terminal rack 185 (D) Gasoline, tax on taxable events other than removal at terminal rack 186 (D) Gasoline, tax on taxable events other than removal at terminal rack 187 (D) Gasoline, tax on taxable events other than removal at terminal rack 188 (D) Gasoline, tax on taxable events other than removal at terminal rack 189 (D) Gasoline, tax on taxable events other than removal at terminal rack 189 (D) Gasoline, tax on taxable events other than removal		Communications and Air Transportation Taxes (see instruction	ons)		Tax	
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Fuel Taxes	28	Transportation of property by air				28
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35 (a) Kerosene, tax on removal at terminal rack (see instructions) .244 } (b) Kerosene, tax on taxable events other than removal at terminal rack .244 } 69 Kerosene for use in aviation (see instructions) .219 77 Kerosene for use in commercial aviation (other than foreign trade) .044 111 Kerosene for use in aviation, LUST tax on nontaxable uses .001 79 Other fuels (see instructions) 62 (a) Gasoline, tax on removal at terminal rack .184 (b) Gasoline, tax on taxable events other than removal at terminal rack .184 13 Any liquid fuel used in a fractional ownership program aircraft .141 14 Aviation gasoline .194 112 Liquefied petroleum gas (LPG) (see instructions) .183 1 118 "P Series" fuels .184 1 120 Compressed natural gas (CNG) (see instructions) .183 1 121 Liquefied hydrogen .184 1 122 Fischer-Tropsch process liquid fuel from coal (including peat) .244 1 123 Liquid fuel derived from biomass .244 1	107	Dyed kerosene, LUST tax		.001		107
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123 Liquid fuel derived from biomass .244 11	122	Fischer-Tropsch process liquid fuel from coal (including peat)		.244		122
404 Himselford and trade and trade (IMO) (and instructions)	123			.244		123
124 Liquetied natural gas (LNG) (see instructions) .243 .243	124	Liquefied natural gas (LNG) (see instructions)		.243		124

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10175Y

1 01111 720	(Nov. 5 2022)							raye 🚣
IRS No.					Rate		Тах	IRS No.
33	Retail Tax-Truck, trailer, and semitrailer chassis and	bodies, a	and tra	ctor	12% of sales price			33
	Ship Passenger Tax		Numb	er of persons	Rate		Tax	
29	Transportation by water				\$3 per person			29
	Other Excise Tax		Amoun	t of obligations	Rate		Тах	
31	Obligations not in registered form				\$.01			31
	Foreign Insurance Taxes—Policies issued by foreign ins	surers	Prer	miums paid	Rate		Tax	IRS No.
	Casualty insurance and indemnity bonds				\$.04			
30	Life insurance, sickness and accident policies, and a	nnuity			l (
	contracts				.01			30
	Reinsurance				.01 J			
	Manufacturers Taxes Number	r of tons	Sa	ales price				
36	Coal-Underground mined				\$.50 per ton			36
37	Coal—Officer ground milited				2% of sales price			37
38	Coal – Surface mined				\$.25 per ton			38
39	Coal—Surface milled				2% of sales price			39
					Number of tires		Тах	IRS No.
108	Taxable tires other than bias ply or super single tires							108
109	Taxable bias ply or super single tires (other than super single	e tires des	igned fo	or steering)				109
113	Taxable tires, super single tires designed for steering							113
40	Gas guzzler tax. Attach Form 6197. Check if one-time	filing .						40
97	Vaccines (see instructions)							97
			Sa	ales price				
	Reserved for future use				2.3% of sales price			
1	Total. Add all amounts in Part I. Complete Schedule A	unless or	ne-time	filina		\$		
Part	· ·							
IRS No.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. n of lives co (see in	overed	(b) Rate for avg. covered life	(c) Fee (see		Tax	IRS No.
	Specified health insurance policies							
	(a) With a policy year ending before October 1, 2021			\$2.66		\ \ \		
	(b) With a policy year ending on or after October 1, 2021,							
	and before October 1, 2022			\$2.79				
133	Applicable self-insured health plans					}		133
	(c) With a plan year ending before October 1, 2021			\$2.66				
	(d) With a plan year ending on or after October 1, 2021,							
	and before October 1, 2022			\$2.79		J		
					Rate		Тах	
41	Sport fishing equipment (other than fishing rods and fi	shing pol	les)		10% of sales price			41
110	Fishing rods and fishing poles (limits apply, see instruc				10% of sales price			110
42	Electric outboard motors				3% of sales price			42
114	Fishing tackle boxes				3% of sales price			114
44	Bows, quivers, broadheads, and points				11% of sales price			44
106	Arrow shafts				\$.55 per shaft			106
140	Indoor tanning services				10% of amount paid			140
			Numb	er of gallons	Rate		Тах	
64	Inland waterways fuel use tax				\$.29			64
125	LUST tax on inland waterways fuel use (see instruction	ns)			.001			125
51	Section 40 fuels (see instructions)	,						51
117	Biodiesel sold as but not used as fuel							117
20	Floor Stocks Tax—Ozone-depleting chemicals (floor sto	cks). Atta	ch Forn	n 6627.				20
	Total. Add all amounts in Part II					\$		= •
_						*		

Part III						
3 7	otal tax. Add Part I, line 1, and Part II, I	ine 2		3		
4 (Claims (see instructions; complete Sche	edule C)	4			
5 [Deposits made for the quarter	5				
[\square Check here if you used the safe hark	oor rule to make your deposits.				
6	Overpayment from previous quarters.	6				
	Enter the amount from Form 720-X inclion line 6, if any					
8 A	Add lines 5 and 6		8			
9 A	Add lines 4 and 8			9		
10 E	Salance Due. If line 3 is greater than line 9, ent	er the difference. Pay the full amount wi	th the return (see instr	uctions) 10		
	Overpayment. If line 9 is greater than line		•	44		
	overpayment:		- -	11		<u> </u>
Third Pa	• .,	,	,	Yes. Complete		No
Designe	Boolginee Harrie	Phone no.		l identification number (oxdot
Sign Here	Under penalties of perjury, I declare that I hat belief, it is true, correct, and complete. Declarate					dge and
ricic	Signature	Date	Title			
	Type or print name below signature.		Telepho	ne number		
Paid	Print/Type preparer's name	Preparer's signature	Date	Check i self-employe	•	
Prepa	Firm's name			Firm's EIN		
Use O	Firm's address			Phone no.		

Form 720 (Rev. 9-2022)

Schedule A Excise Tax Liability (see instructions)

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

1 Regular method taxes

(a) Record of Net	Period				
Tax Liability		1st-15th day 16th-last day			
First month	Α		В		
Second month	С		D		
Third month	Ε		F		
Special rule for September	r*		. G		

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

a) Record of Taxes Per						
Considered as Collected		1st-15th day		16th-last day		
First month	М		N			-
Second month	0		Р			
Third month	Q		R			
Special rule for Septe	mber* .		S			1

(b) Alternative method taxes. Add the amounts for each semimonthly period.

Schedule T Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel , gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 60(a)	
Diesel fuel, gallons delivered in a two-party exchange within a terminal	
Kerosene , gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 35(a), 69, 77, or 111	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 62(a)	
Gasoline, gallons delivered in a two-party exchange within a terminal	
Aviation gasoline, gallons received in a two-party exchange within a terminal, included on Form 720, IRS No. 14	
Aviation gasoline, gallons delivered in a two-party exchange within a terminal	

^{*}Complete only as instructed (see instructions).

Schedule C Claims

Month your income tax year ends

- Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.
- Attach a statement explaining each claim as required. Include your name and EIN on the statement (see instructions).

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

1	Nontaxable Use of Gasoline Note: CRN is credit refer	ence number.	Per	iod of claim		
		Type of use	Rate	Gallons	Amount of claim	CRN
а	Gasoline (see Caution above line 1)		\$.183		\$	362
b	Exported (see Caution above line 1)		.184			411
2	Nontaxable Use of Aviation Gasoline		Per	iod of claim	<u>'</u>	-
		Type of use	Rate	Gallons	Amount of claim	CRN
а	Used in commercial aviation (other than foreign trade)		\$.15		\$	354
b	Other nontaxable use (see Caution above line 1)		.193			324
С	Exported (see Caution above line 1)		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433
3	Nontaxable Use of Undyed Diesel Fuel		Per	iod of claim		
	Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did explanation and check here	d contain visibl	le eviden	=	ach a detailed	🗆
		Type of use	Rate	Gallons	Amount of claim	CRN
а	Nontaxable use		\$.243		\$	360
b	Use in trains		.243			353
С	Use in certain intercity and local buses (see Caution above line 1)		.17			350
d	Use on a farm for farming purposes		.243			360
е	Exported (see Caution above line 1)		.244			413
4	Nontaxable Use of Undyed Kerosene (Other Than Keros	ene Used in A	Aviation)	Period of clai	m	
	Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did explanation and check here		e evidenc	e of dye, atta	ch a detailed	\sqcap
	Caution: Claims cannot be made on line 4 for kerosene sales from a blocked pump.	Type of use	Rate	Gallons	Amount of claim	CRN
а	Nontaxable use		\$.243		\$	346
b	Use in certain intercity and local buses (see Caution above line 1)		.17			347
С	Use on a farm for farming purposes		.243			346
d	Exported (see Caution above line 1)		.244			414
е	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369
5	Kerosene Used in Aviation (see Caution above line 1)		Per	iod of claim		•
		Type of use	Rate	Gallons	Amount of claim	CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
С	Nontaxable use (other than use by state or local					
	government) taxed at \$.244		.243			346
	government) taxed at \$.244 Nontaxable use (other than use by state or local government) taxed at \$.219 LUST tax on aviation fuels used in foreign trade		.243 .218 .001			346 369 433

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

		Type of use	Rate	Gallons, or gasoline or diesel gallon equivalents	Amount of claim	CRN
а	Liquefied petroleum gas (LPG) (see instructions)		\$.183		\$	419
b	"P Series" fuels		.183			420
С	Compressed natural gas (CNG) (see instructions)		.183			421
d	Liquefied hydrogen		.183			422
е	Fischer-Tropsch process liquid fuel from coal (including peat)		.243			423
f	Liquid fuel derived from biomass		.243			424
g	Liquefied natural gas (LNG) (see instructions)		.243			425
h	Liquefied gas derived from biomass		.183			435
-	Oalaa ka Dawiataya di Ilkiya ata Waxadaya afiliyaka di Disaal	F1		Dariad of alaim		

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Period of claim

Registration number

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

		Rate	Gallons	Amount of cla	im	CRN
а	Use by a state or local government	\$.243		\$		360
b	Use in certain intercity and local buses	.17				350

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Period of claim

Registration number

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

		Rate	Gallons	Amount of claim		CRN
а	Use by a state or local government	\$.243		\$		346
b	Sales from a blocked pump	.243				340
С	Use in certain intercity and local buses	.17			·	347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation Registration number

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

		Type of use	Rate	Gallons	Amount of claim	CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
С	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at \$.244		.243			346
е	Other nontaxable uses taxed at \$.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

10 Sales by Registered Ultimate Vendors of Gasoline

Registration number

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

		Rate	Gallons	Amount of claim		CRN
а	Use by a nonprofit educational organization	\$.183		\$		362
b	Use by a state or local government	.183				302

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration number

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

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

12 Biodiesel or Renewable Diesel Mixture Credit Period of claim

Registration number

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 12. See the instructions for line 12 for information about renewable diesel used in aviation.

		Rate	Gal. of biodiesel or renewable diesel	Amount of claim	CRN
а	Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b	Agri-biodiesel mixtures	1.00			390
С	Renewable diesel mixtures	1.00			307
12	Alternative Fuel Credit and Alternative Fuel Mixture Credit		Dogiotrotion	numbor	

13 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration number

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

		Rate	Gallons, or gasoline or diesel gallon equivalents (see instructions)	Amount of claim		CRN
а	Liquefied petroleum gas (LPG)* (see instructions)	\$.50		\$		426
b	"P Series" fuels	.50				427
С	Compressed natural gas (CNG)* (see instructions)	.50				428
d	Liquefied hydrogen	.50				429
е	Fischer-Tropsch process liquid fuel from coal (including peat)	.50				430
f	Liquid fuel derived from biomass	.50				431
g	Liquefied natural gas (LNG)* (see instructions)	.50				432
h	Liquefied gas derived from biomass*	.50				436
i	Compressed gas derived from biomass*	.50				437

^{*} You can't claim the alternative fuel mixture credit for this fuel.

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

Form 720-V, Payment Voucher

Purpose of Form

Complete Form 720-V if you're making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

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

Specific Instructions

Box 1. If you don't have an EIN, you may apply for one online by visiting www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS. However, if you're making a one-time filing, enter your social security number.

- **Box 2.** Enter the amount paid from line 10 of Form 720.
- **Box 3.** Darken the circle identifying the quarter for which the payment is made. Darken only one circle.
- **Box 4.** Enter your name and address as shown on Form 720.
- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Don't send cash. Don't staple this voucher or your payment to the return (or to each other).
- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* in the Instructions for Form 720.

				Detach here and mail with your payment and Form 720.		Form 72	0-V (2022)
E 720-V Department of the Treasury			n	Payment Voucher on't staple or attach this voucher to your payment.			545-0023
Internal Revenue Service Tenter your employer identification number (EIN). See instructions.				Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars		Cents
3 Tax Perio	od			4 Enter your business name (individual name if sole proprietor).			
\bigcirc	1st Quarter		3rd Quarter	Enter your address.			
	2nd Quarter	0	4th Quarter	City or town, state or province, country, and ZIP or foreign posta	l code		