

## Environmental Taxes

**Attach to Form 720.**

Go to [www.irs.gov/Form6627](http://www.irs.gov/Form6627) for instructions and the latest information.

Name (as shown on Form 720)	Quarter ending	Employer identification number (EIN)
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<b>Part I Tax on Petroleum</b>	(a) Barrels	(b) Rate	(c) Tax
<b>1</b> Crude oil received at a U.S. refinery . . . . .			
<b>2</b> Crude oil taxed before receipt at refinery . . . . .			
<b>3</b> Taxable crude oil. Subtract line 2 from line 1. Enter the result on both lines 3(a) and 3(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
(a)		\$ .164 bbl	\$
(b)		\$ .09 bbl	\$
<b>4</b> Crude oil used in the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c). Enter on both lines 4(a) and 4(b), column (a). Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.			
(a)		\$ .164 bbl	\$
(b)		\$ .09 bbl	\$
<b>5</b> Total domestic petroleum superfund tax (add lines 3(a) and 4(a), column (c)). Enter here and on Form 720 on the line for <b>IRS No. 53</b> . . . . .			\$
<b>6</b> Total domestic petroleum oil spill tax. Add lines 3(b) and 4(b), column (c). Enter the total here and on Form 720 on the line for <b>IRS No. 18</b> . . . . .			\$
<b>7</b> Imported petroleum products superfund tax. Enter the number of barrels imported in column (a). (Must agree with line 8, column (a).) Enter in column (c) the amount of tax by multiplying column (a) by column (b), and also enter it on Form 720 on the line for <b>IRS No. 16</b> . . . . .			\$
(a)		\$ .164 bbl	\$
<b>8</b> Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). (Must agree with line 7, column (a).) Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for <b>IRS No. 21</b> . . . . .			\$
(a)		\$ .09 bbl	\$

**Part II Tax on Chemicals (Other Than Ozone-Depleting Chemicals (ODCs)), IRS No. 54**

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

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

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

**Part IV Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98**

**Elections.** If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election) . . . . .   
 If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election) . . . . .

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part IV instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
<b>4 Total ozone-depleting chemicals tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 98</b> . . . . .			\$

**Part V ODC Tax on Imported Products, IRS No. 19**

**Election.** If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box . . . . .

(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part V instructions)
1					
2					
3					
<b>4 Total ODC tax on imported products.</b> Add all amounts in column (f). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 19</b> . . . . .					\$

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

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part VI instructions)	(d) Tax (multiply column (b) by column (c))
1			
2			
3			
<b>4 Total floor stocks tax.</b> Add all amounts in column (d). Include amounts from any additional sheets. Enter the total here and on Form 720 on the line for <b>IRS No. 20</b> . . . . .			\$