

## **Modernized e-File Test Package for Excise Tax Returns**

**Form 720:** Quarterly Federal Excise Tax Return for Tax Year 2011  
**Form 2290:** Heavy Highway Vehicle Use Tax Return for Tax Year 2011 and;  
**Form 8849:** Claim for Refund of Excise Tax for Tax Year 2011

**IRS**

Department of the Treasury

**Internal Revenue Service**

[www.irs.gov](http://www.irs.gov)

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## WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the Modernized e-File (MeF) Program electronic filing program for the current processing year. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to the Internal Revenue Service's (IRS) e-file Application and Participation (Publication 3112). For the On-Line application procedures refer to the [e-Services – Online Tools for Tax Professional](#) page located at [irs.gov](http://irs.gov). This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to "Production" status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting Excise Tax E-File and Compliance (ETEC) returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected. The transmitter must also register the system(s) that will be used to conduct business through the MeF System to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Federal/State processing.

## WHY TEST?

- Filers transmit in the correct format and meet the IRS' MeF electronic filing specifications;
- The purpose of testing prior to live processing is to ensure that:
- Returns have few validation or math errors
  - IRS can receive and process the electronic returns;
  - Filers understand and are familiar with the mechanics of electronic filing.

Software developers are not required, but we strongly recommend that you use the Assurance Testing System (ATS) to retest when there are schema changes (minor and major).

## WHAT IS TESTED?

The test package for the ATS consists of 3 (three) return scenarios for Forms 720 and 3 (three) for Form 2290 and 6 (six) for Form 8849

Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are

appropriate as long as you use the predefined EINs and Name Controls, Tax Period and Form types as outlined in Exhibit 3. The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only-the IRS is not endorsing any product), you may chose any third party parser toolkit or use your own.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [XML Spy](#)
- [Apache Xerces Parser Toolkit](#)
- [Download details: MSXML 4.0 Service Pack 2 \(Microsoft XML Core Services\)](#)

**Note:** The MeF's ATS is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing: this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions).

## FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario  
Help For All, Inc.  
31 Any Street  
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)  
31 Any St (StreetAddressType)  
Anytown (CityType)  
MD (StateType)  
20901 (ZipCodeType)

## **POPULATING DATA IN THE TEST CASES**

We are not providing the forms in the tests in .pdf format. No entry fields are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

## **PASSWORDS**

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password when you log in for the first time after your password has been received. It will be valid at the beginning of ATS. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

## **WHEN TO TEST**

When you are ready to test call the e-Help Desk at **1-866-255-0654**. The e-Help Desk assistants will help you with all the necessary preparations to begin testing, including assigning you a Software Identification (ID) Number to use when submitting your returns.

## **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

Your software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

## **ELECTRONIC SIGNATURES**

Tax Professionals who file Forms 720, 2290 and 8849 have two (2) options of filing a totally paperless return for their clients using the PIN method or the scanned Excise Tax Declaration for an IRS *e-file* Return (Form 8453-EX) method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer uses the Form 8453-EX method, the scanned 8453-EX must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected.

Taxpayers who complete Form 2290, using commercially available software are allowed to sign the return by creating and entering a self-select PIN. Under this exception Form 8453-EX is signed, dated and retained by the taxpayer.

**Note:** This method is not available to taxpayers who utilize the services of an Electronic Return Originator (ERO).

- **Practitioner PIN**

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a PIN. The Practitioner PIN option consists of two (2) PINs:

**Taxpayer PIN** – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be five (5) numeric characters and cannot contain all zeros; and

**Practitioner PIN** – The ERO selects an eleven position PIN to sign the return. The first six (6) positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next five (5) positions will be made up of five (5) numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on the IRS' *e-file* Signature Authorization for Forms 720, 2290, and 8849 (Form 8879-EX). The following fields are required for the Practitioner PIN method or the return will be rejected:

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

- **Scanned Form 8453-EX**

The scanned Form 8453-EX method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-EX will be completed and signed by all required parties and then scanned as a .pdf. The appropriate signature option of "Binary Attachment 8453-EX Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453-EX. The signed Form 8453-EX must then be scanned into a .pdf document and inserted into the electronic return as a binary attachment. The binary attachment must be named "8453-EX Signature Document."



## REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any business rule violations must be corrected in order to pass ATS testing.

## FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two (2) separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the transmission header. Form 720 should be transmitted with two (2) returns in one (1) transmission and one (1) return in the other same-day transmission. Form 2290 should be transmitted with two (2) returns in one (1) transmission and one (1) return in the other same-day transmission. Form 8849 should be transmitted with three (3) returns in each same-day transmission.

## COMMUNICATION TEST FOR THE e-file SYSTEM

IRS allows two (2) methods of transmission for ETEC MeF, Internet Filing Application (IFA), and Application to Application (A2A). If you are a Transmitter using accepted software, you must complete an error-free communications test with IFA or A2A. Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A.

If you will be transmitting through all portals, Internet and A2A, communications tests must be performed through both systems.

**Note:** A Software Developer, who will not transmit, need not perform a communications test.

## USING YOUR OWN TEST

If you are a software developer, and have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to "Production" status once you have passed the communications test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.



## EXHIBITS

Click on the links below to access the listed data:

Exhibit 1 – [Standard Postal Service State Abbreviations and Zip Codes](#)  
(can be found under General Information at irs.gov)

Exhibit 2 – [Foreign Country Codes](#) (can be found under General Information at irs.gov)

[Exhibit 3 - Name Control Aid](#)

[Exhibit 4 – List of valid EINs and Name Controls](#)

[Exhibit 5 – Tax Year 2011 720 Test Scenarios](#)

[Exhibit 6 – Tax Year 2011 2290 Test Scenarios](#)

[Exhibit 7 – Tax Year 2011 8849 Test Scenarios](#)

## Exhibit 3 - Name Control Aid

### NAME CONTROL CONVENTIONS

| Individual Name Controls   |                                      |   |
|--|--------------------------------------|---|
| Name Control Underlined  | Name Control                         | Rule  |
| Individual Names in General:   |                                      | Individual Names in General:  |
| Ralph <u>Teak</u><br>Dorothy <u>Willow</u><br>Joe <u>McCedar</u><br>Torn <u>MacDouglas</u><br>Joseph <u>MacTitus</u> | TEAK<br>WILL<br>MCCE<br>MACD<br>MACT | The Name Control consists of the first four characters of the primary taxpayer's last name.   |
| Thomas A. <u>El-Oak</u><br>Ann <u>O'Spruce</u><br>Mark <u>D'Magnolia</u>   | EL-O<br>OSPR<br>DMAG                 | The hyphen (-) is the ONLY special character allowed in the Individual Name Control.  |
| Dannette <u>B</u><br>James P. <u>Ai</u><br>John A. <u>Fir</u>  | B<br>AI<br>FIR                       | The Name Control must contain no more than four characters. However, it may contain less than four characters.<br><b>Note:</b> The first character must be an alpha followed by maximum of three blank positions  |
| Daniel P. <u>Di Almond</u><br>Mary J. <u>Van Elm</u><br>Susan L. <u>Von Birch</u><br>Donald Vander <u>Oak</u>        | DIAL<br>VANE<br>VONB<br>OAK          | Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control.<br><b>Note:</b> See Asian-Pacific Names for exceptions to this rule.   |
| Janet C. Redbud <u>Laurel</u><br>Dee (Plum) <u>Birch</u>   | LAUR<br>BIRC                         | When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer.<br><b>Note:</b> See Exceptions to this rule within Item 2., Hispanic Names  |
| Joan <u>Hickory</u> -Hawthorn<br>Dale <u>Redwood</u> -Cedar  | HICK<br>REDW                         | When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.  |
| Dell <u>Ash</u> & Linda Birch<br>Trey & Joan <u>Eucalyptus</u>   | ASH<br>EUCA                          | On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name.<br><b>Note:</b> The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer. |

| Name Control Underlined  | Name Control   | Rule (in priority order)   |
|--|--|--|
| Hispanic Names   |  | Hispanic Names   |
| Elena <u>del</u> Valle<br>Eduardo <u>de la</u> Rosa<br>Pablo <u>De</u> Martinex<br>Miguel <u>de</u> Torres<br>Juanita <u>de la</u> Fuente<br>B. A. <u>De</u> Rodrigues<br>M. D. <u>de</u> Garcia | DELV<br>DELA<br>DEMA<br>DETO<br>DELA<br>DERO<br>DEGA | When “del,” “de,” or “de la” appear with a Hispanic name, include it as part of the Name Control   |
| Juan <u>Garza</u> Morales<br>Maria <u>Lopez</u> y Moreno<br>Sylvia <u>Juarez</u> de Garcia   | GARZ<br>LOPE<br>JUAR                                 | When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page)<br><b>Note:</b> This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control. |

| Name Control Underlined                     | Name Control | Rule (in priority order)   |
|---|--------------|--|
| Asian-Pacific Names                         |              | Asian-Pacific Names  |
| Binh To <u>La</u>                           | LA           | Some Asian-Pacific last names have only two letters.   |
| Nam Quoc <u>Tran</u> & Thuy Thanh Vo        | TRAN         | Asian-Pacific females rarely change their last names due to marriage.  |
| Dang Van <u>Le</u><br>Nhat Thi <u>Pham</u>  | LE<br>PHAM   | When “Van” (male) or “Thi” (female) appear with an Asian-Pacific name, do not include it as part of the Name Control.<br><b>Note:</b> These are common Asian-Pacific middle names. |
| Kim Van <u>Nguyen</u> & Thi Tran            | NGUY         | The name “Nguyen” is a common last name used by both male and female taxpayers.  |
| <u>Kwan</u> , Kim Van & Yue Le              | KWAN         | The last name may appear first on the name line.<br><b>Note:</b> On the signature line, the last name often appears first.   |
| Yen-Yin <u>Chiu</u><br>Jin-Zhang <u>Qiu</u> | CHIU<br>QIU  | Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer’s <u>last name</u> hyphenated.   |

## Business Name Controls

### **Business Name Controls in General:**

- The Name Control consists of up to four alpha and/or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include “dba” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of”

### **Business Name Control Valid Characters:**

- Alpha (A-Z)
- Numeric (0-9)
- Hyphen (-)
- Ampersand (&)

### **Special Business Name Controls:**

- If an invalid character is used in the name line, drop the special character from the taxpayer’s name.  
Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.
- When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules.
- If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.

| Name Control Underlined   | Name Control         | Rule   |
|---|----------------------|--|
| Sole Proprietorships  |                      | Sole Proprietorships (Individuals)   |
| Arthur P. <u>Aspen</u> , Attorney<br>Jane <u>Hemlock</u> , The Pecan Café<br>John and Mary <u>Redwood</u> | ASPE<br>HEML<br>REDW | The Name Control is the first four characters of the individual's last name. |

| Name Control Underlined   | Name Control             | Rule   |
|---|--------------------------|--|
| Estates   |                          | Estates  |
| Frank <u>Walnut</u> Estate<br>Alan Beech, Exec. Estate of Jan <u>Poplar</u><br>Homer J. <u>Maple</u> Estate | WALN<br><br>POPL<br>MAPL | The Name Control is the first four characters of the individual's last name.<br><b>Note:</b> The decedent's name may be followed by "Estate" on the name line. |

| Name Control Underlined  | Name Control                                 | Rule   |
|--|--|--|
| Partnerships   |  | Partnerships   |
| <u>Redbud</u> Restaurant<br><u>Teak</u> Drywall Finishers<br>Don Hickory, Gen. Ptr.<br>Harold J. Almond & Thad J. Balsam et al Ptr.<br><u>Howard</u> Elder Development Co.<br>W. P. Plum & H. N. Laurel DBA <u>P&amp;L Pump</u> Co<br><u>Almond</u> Group<br>E. J. Fig, M. L. Maple, & R. T. Holly PTRS. | REDB<br>TEAK<br><br>HOWA<br><br>P&LP<br>ALMO | Derive the Name Control for partnership entities from the trade or business name of the partnership.<br><b>Note:</b> Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13. |
| The <u>Hemlock</u> Cup<br><u>The Hawthorn</u>  | HEML<br>THEH                                 | Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.  |
| Bob <u>Oak</u> & Carol Hazel <u>Cedar</u> , Teak & PINE, Ptrs  | OAK<br>CEDA                                  | If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.                                |

| Name Control Underlined  | Name Control   | Rule  |
|--|--|---|
| Corporations   |  | Corporations  |
| <u>Sumac</u> Field Plow Inc.<br><u>11th</u> Street Inc.<br><u>P&amp;P</u> Company<br><u>Y-Z</u> Drive Co.<br><u>ZZZ</u> Club<br><u>Palm</u> Catalpa Ltd. Fir<br><u>Fir H</u> omeowners Assn. | SUMA<br>11TH<br>P&PC<br>Y-ZD<br>ZZZC<br>PALM<br>FIRH | Derive the Name Control from the first four significant characters of the corporation name. |

| Name Control Underlined   | Name Control                             | Rule  |
|---|--|---|
| Corporations  |  | Corporations  |
| The <u>Willow</u> Co.<br><u>The Hawthorn</u>  | WILL<br>THEH                             | When determining a corporation Name Control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.   |
| <u>John</u> Hackberry PA<br><u>Sam</u> Sycamore SC<br><u>Carl</u> Eucalyptus M.D. P.A.  | JOHN<br>SAMS<br>CARL                     | If an individual name contains any of the following abbreviations, treat it as the business name of the corporation:<br>PC – Professional Corporation<br>SC – Small Corporation<br>PA – Professional Association<br>PS – Professional Service |
| The <u>Joseph</u> Holly Foundation<br><u>Kathryn</u> Fir Memorial Fdn.  | JOSE<br>KATH                             | Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn"  |
| <u>City</u> of Fort Hickory Board of Commissioners<br><u>Walnut</u> County Employees Association<br><u>Rho</u> Alpha Chapter Alpha Tau Fraternity<br><u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa | CITY<br><br>WALN<br><br>RHOA<br><br>HOUS | Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.  |

| Name Control Underlined  | Name Control                            | Rule   |
|--|---|--|
| Trusts and Fiduciaries   |   | Trusts and Fiduciaries   |
| Jan <u>Fir</u> Trust<br>FBO Patrick Redwood<br>Chestnut Bank TTEE<br>Donald C. <u>Beech</u> Trust<br>FBO Mary, Karen & Michael Redbud<br>Testamentary Trust U/W<br>Margaret <u>Balsam</u><br>Cynthia Fit & Laura Fir<br>Richard L. <u>Aster</u><br>Charitable Remainder Unitrust | FIR<br><br>BEEC<br><br>BALS<br><br>ASTE | Derive the Name Control from the name of the trust using the following order of selection:<br>If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document.<br><b>Note:</b> Never include any part of the word "trust" in the Name Control. |
| <u>Magnolia</u> Association<br>Charitable Lead Trust<br><u>Cedar</u> Corp. Employee<br>Benefit Trust<br><u>Maple</u> -Birch Endowment Trust<br>John J. Willow, Trustee   | MAGN<br><br>CEDA<br><br>MAPL            | When a corporation is listed, use the first four characters of the corporation name.   |
| Trust No. <u>12190</u><br>FBO Margaret Laurel<br>ABCD Trust No. 00 <u>1036</u> Elm Bank<br>TTEE<br>00 <u>20</u> , <u>GNMA</u> POOL<br><u>GNMA</u> Pool No. 00 <u>100B</u>  | 1219<br><br>1036<br><br>20GN<br>100G    | For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.   |



| Name Control Underlined  | Name Control                     | Rule   |
|--|----------------------------------|--|
| Trusts and Fiduciaries   |                                  | Trusts and Fiduciaries   |
| Testamentary Trust<br>Edward <u>Buckeye</u> TTEE<br>Trust FBO Eugene <u>Eucalyptus</u><br>Trust FBO The <u>Dogwood</u> Blossom Society<br>Michael <u>Teak</u> Clifford Trust | BUCK<br>EUCA<br>DOGW<br><br>TEAK | If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document.<br><b>Note:</b> "Clifford Trust" is the name of a type of trust. |

| Name Control Underlined   | Name Control                         | Rule   |
|---|--------------------------------------|--|
| Other Organizations   |                                      | Other Organizations  |
| <u>P</u> arent Teachers <u>A</u> ssociation of San Francisco<br><u>P</u> arent Teachers <u>A</u> ssociation Congress of <u>G</u> eorgia   | PTAC<br>PTAG                         | Derive the Name Control of a Parent Teachers Association from the abbreviation "PTA". The Name Control is "PTA." plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization. |
| Local 210 <u>I</u> nternational Birch Assn.<br><u>V</u> FW Post 3120<br><u>L</u> aborer's Union, AFL-CIO<br>Tau Delta Chapter of <u>A</u> lpha Phi<br><u>B</u> enevolent & Protective Order of Elks (B. P. O. E.) | INTE<br>VETE<br>LABO<br>ALPH<br>BENE | Derive the Name Control from the first four characters of the national title.<br><b>Note:</b> "VFW" is a common abbreviation for "Veterans of Foreign Wars".   |
| <u>A.I. S.D.</u><br><u>R.S.V.P.</u> Post No. 245  | AISD<br>RSVP                         | If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.   |
| Barbara J. Yucca <u>YY</u> Grain Inc.   | YYGR                                 | When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.   |
| Diocese of Kansas City<br><u>St. Rose</u> Hospital<br><u>St. Joseph's</u> Church<br>Diocese of Cypress<br><u>St. Bernard's</u> Methodist Church Bldg. Fund  | STRO<br>STJO<br><br>STBE             | For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.   |

| Name Control Underlined  | Name Control         | Rule   |
|--|----------------------|--|
| Exempt Organizations   |                      | Exempt Organizations   |
| Friends of <u>Jane</u> Doe<br>Committee to Elect <u>John</u> Smith   | JANE<br>JOHN         | Use these examples for determining the Name Control for Political Organizations. |
| <u>Smith</u> for State Representative<br><u>Linda</u> Jones for Congress<br>Citizen for <u>John</u> Harold | SMIT<br>LIND<br>JOHN |  |

## Exhibit 4 – List of valid EINs and Name Controls

| Form Name         | Control | EIN        | Tax Year End Month |
|-------------------|---------|------------|--------------------|
| 8849 Sch 1 Test 1 | ESIN    | 11-1000005 | 12                 |
| 8849 Sch 2 Test 2 | DSSN    | 11-1000006 | 12                 |
| 8849 Sch 3 Test 3 | EFAN    | 11-1000007 | 02                 |
| 8849 Sch 5 Test 4 | WBCN    | 11-1000010 | 12                 |
| 8849 Sch 6 Test 5 | FSIN    | 11-1000008 | 08                 |
| 8849 Sch 8 Test 6 | SOCN    | 11-1000009 | 12                 |

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| Form Name       | Control | EIN        | Quarter End Date |
|-----------------|---------|------------|------------------|
| 720-6197 Test 1 | SGCN    | 11-1000002 | 12/2011          |
| 720-6197 Test 2 | RRCN    | 11-1000003 | 12/2011          |
| 720-6627 Test 3 | WCSM    | 11-1000000 | 12/2011          |

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| Form Name         | Control | EIN        | Tax Period Begin Date |
|-------------------|---------|------------|-----------------------|
| 2290 Sch 1 Test 1 | SGFN    | 11-1000004 | 07/2011               |
| 2290 Sch 1 Test 2 | PMSN    | 11-1000011 | 07/2011               |
| 2290 Sch 1 Test 3 | BSCN    | 11-1000012 | 07/2011               |

**Exhibit 5 – Tax Year 2011 Form 720 Test Scenarios**

## Form 720 – Test Scenarios

### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – N/A

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 201103

### Filer

EIN - 111000002

Name – SGCN Grove Company

NameControl - SGCN

USAddress – 1223 Spruce Lane Fairfax VA 22031

### Officer

Name – James P Jones

Title - President

Phone – 7037772121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

### Preparer

Name – Thomas Doe

SSN or PTIN – 123456789

Phone -7037772222

EmailAddress -

DatePrepared –self select

SelfEmployed – Y

TaxYear - 2011

binaryAttachmentCount – 0

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Form 6197 Gas Guzzler Tax

SGCN Grove Company

111000002

### Part II Identification of Models Subject to Gas Guzzle Tax

| Line No. | No. of | Make, model name, and model year Fuel Economy Rating |
|----------|--------|--|
|----------|--------|--|

## Form 720 – Test Scenarios

From above Vehicles

|   |      |  |           |
|---|------|--|-----------|
| 2 | 1054 | BMW M4 Coupe (2001, 2002, 2003, 2004, 2005, 2006)<br>BMW M6 Conv (2002, 2003, 2004, 2005, 2006, 2007)<br>BMW Z4 Roadster (2006, 2007)      | 21.5-22.5 |
| 3 | 225  | BMW M6 Conv (2002, 2003, 2004, 2005, 2006)<br>BMW 540 (2001)<br>BMW 550 (2006, 2007)<br>BMW 650 (2006, 2007)<br>BMW 645 (2005, 2006, 2007) | 20.5-21.5 |
| 4 | 120  | BMW 645 (2006, 2007)<br>BMW 760 (2006, 2007)   | 19.5-20.5 |
| 5 | 2    | BMW M5 (2000)<br>BMW Z8 (2001)   | 18.5-19.5 |
| 6 | 1    | BMW 750 (2001)   | 17.5-18.5 |
| 7 | 2010 | BMW M6 (2007)  | 16.5-17.5 |
| 8 | 203  | BMW M5 (2007)  | 15.5-16.5 |

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# Form 720 – Test Scenarios

|                         |  |                |
|-------------------------|--|----------------|
| <b>Form 720 Test #1</b> | <b>Quarterly Federal Excise Tax Return</b> | <b>TY 2011</b> |
|-------------------------|--|----------------|

|                                 |                    |
|---------------------------------|--------------------|
| Name:                           | SGCN Grove Company |
| Taxpayer identification number: | 111000002          |
| Number, street, and room:       | 1223 Spruce Lane   |
| City or town, State, Zip code:  | Fairfax VA 22031   |
| Quarter ending:                 | 3312011            |

| Line                    | Data                     |
|-------------------------|--------------------------|
| Final return checkbox   | <input type="checkbox"/> |
| Address change checkbox | <input type="checkbox"/> |

## FORM 720 - PART I

| IRS No | Environmental Taxes (attach Form 6627)   | Tax | IRS No |
|--------|--|-----|--------|
| 18     | Domestic petroleum oil spill tax   |     | 18     |
| 21     | Imported petroleum products oil spill tax  |     | 21     |
| 98     | Ozone-depleting chemicals (ODCs)   |     | 98     |
| 19     | ODC tax on imported products   |     | 19     |
| IRS No | Communications and Air Transportation Taxes  | Tax | IRS No |
| 22     | Local telephone service, toll telephone service, and teletypewriter exchange service |     | 22     |
| 26     | Transportation of persons by air   |     | 26     |
| 28     | Transportation of property by air  |     | 28     |
| 27     | Use of international air travel facilities   |     | 27     |

## Form 720 – Test Scenarios

| IRS No | Fuel Taxes  | Number of gallons | Rate | Tax | IRS No |
|--------|---|-------------------|------|-----|--------|
|        | 60(a) - Diesel fuel, tax on removal at terminal rack  |                   | .244 |     |        |
| 60     | 60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack                        |                   | .244 |     | 60     |
|        | 60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack |                   | .244 |     |        |
| 104    | Diesel-water fuel emulsion  |                   | .198 |     | 104    |
| 105    | Dyed diesel fuel, LUST tax  |                   | .001 |     | 105    |
| 107    | Dyed kerosene, LUST tax   |                   | .001 |     | 107    |
| 119    | LUST tax, other exempt removals (see instructions)  |                   | .001 |     | 119    |
|        | (a) Kerosene, tax on removal at terminal rack (see instructions)                                      |                   | .244 |     |        |
| 35     | (b) Kerosene, tax on taxable events other than removal at terminal rack                               |                   | .244 |     | 35     |
| 69     | Kerosene for use in aviation (see instructions)   |                   | .219 |     | 69     |
| 77     | Kerosene for use in commercial aviation (other than foreign trade)                                    |                   | .044 |     | 77     |
| 111    | Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade                    |                   | .001 |     | 111    |
| 79     | Other fuels (see instructions)  |                   |      |     | 79     |
|        | (a) Gasoline, tax on removal at terminal rack   |                   | .184 |     |        |
| 62     | (b) Gasoline, tax on taxable events other than removal at terminal rack                               |                   | .184 |     | 62     |
|        | (c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack      |                   | .184 |     |        |
| 14     | Aviation gasoline   |                   | .194 |     | 14     |
| 112    | Liquefied petroleum gas (LPG)   |                   | .183 |     | 112    |
| 118    | “P Series” fuels  |                   | .184 |     | 118    |
| 120    | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)   |                   | .183 |     | 120    |
| 121    | Liquefied hydrogen  |                   | .184 |     | 121    |
| 122    | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process                |                   | .244 |     | 122    |
| 123    | Liquid fuel derived from biomass  |                   | .244 |     | 123    |
| 124    | Liquefied natural gas (LNG)   |                   | .243 |     | 124    |

# Form 720 – Test Scenarios

| IRS No | Retail Tax   | Rate               | Tax | IRS No |
|--------|--|--------------------|-----|--------|
| 33     | Truck, trailer, and semitrailer chassis and bodies, and tractors | 12% of sales price |     | 33     |

| IRS No | Ship Passenger Tax      | Number of persons | Rate           | Tax | IRS No |
|--------|-------------------------|-------------------|----------------|-----|--------|
| 29     | Transportation by water |                   | \$3 per person |     | 29     |

| IRS No | Other Excise Tax                   | Amount of obligations | Rate | Tax | IRS No |
|--------|------------------------------------|-----------------------|------|-----|--------|
| 31     | Obligations not in registered form |                       | .01  |     | 31     |

| IRS No | Manufacturers Taxes    | Number of tons | Sales price | Rate                | Tax | IRS No |
|--------|------------------------|----------------|-------------|---------------------|-----|--------|
| 36     | Coal—Underground mined |                |             | \$1.10 per ton      |     | 36     |
| 37     | Coal—Underground mined |                |             | 4.4% of sales price |     | 37     |
| 38     | Coal—Surface mined     |                |             | \$ .55 per ton      |     | 38     |
| 39     | Coal—Surface mined     |                |             | 4.4% of sales price |     | 39     |

| IRS No | Manufacturers Taxes   | Tax | IRS No |
|--------|---|-----|--------|
| 108    | Taxable tires other than bias ply or super single tires (see instructions)                                      |     | 108    |
| 109    | Taxable bias ply or super single tires (other than super single tires designed for steering) (see instructions) |     | 109    |
| 113    | Taxable tires, super single tires designed for steering (see instructions)                                      |     | 113    |

| IRS No | Manufacturers Taxes   | Tax        | IRS No |
|--------|---|------------|--------|
| 40     | Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/> | 8335400.00 | 40     |



# Form 720 – Test Scenarios

|                     |   |            |                     |
|---------------------|---|------------|---------------------|
| <b>IRS No</b><br>97 | <b>Manufacturers Taxes</b><br>Vaccines (see instructions) | <b>Tax</b> | <b>IRS No</b><br>97 |
|---------------------|---|------------|---------------------|

| <b>IRS No</b> | <b>Foreign Insurance Taxes</b>  | <b>Premiums paid</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|----------------------|-------------|------------|---------------|
| 30            | Policies issued by foreign insurers (see instructions)                |                      | .04         |            | 30            |
|               | Casualty insurance and indemnity bonds                                |                      |             |            |               |
|               | Life insurance, sickness and accident policies, and annuity contracts |                      | .01         |            |               |
|               | Reinsurance   |                      | .01         |            |               |

|          |  |            |
|----------|--|------------|
| <b>1</b> | Total. Add all amounts in Part I. Complete Schedule A unless one-time filing | 8335400.00 |
|----------|--|------------|

## FORM 720 - PART II

| <b>IRS No</b> |   | <b>Rate</b>        | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|--------------------|------------|---------------|
| 41            | Sport fishing equipment (other than fishing rods and fishing poles) | 10% of sales price |            | 41            |
| 110           | Fishing rods and fishing poles (limits apply, see instructions)     | 10% of sales price |            | 110           |
| 42            | Electric outboard motors  | 3% of sales price  |            | 42            |
| 114           | Fishing tackle boxes  | 3% of sales price  |            | 114           |
| 44            | Bows, quivers, broadheads, and points                               | 11% of sales price |            | 44            |
| 106           | Arrow shafts  | \$ .45 per shaft   |            | 106           |
| 140           | Indoor tanning services   | 10% of amount paid |            | 140           |

| <b>IRS No</b> |   | <b>Number of gallons</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|--------------------------|-------------|------------|---------------|
| 64            | Inland waterways fuel use tax                             |                          | \$ .20      |            | 64            |
| 125           | LUST tax on inland waterways fuel use (see instructions)  |                          | .001        |            | 125           |
| 51            | Alcohol sold as but not used as fuel (see instructions)   |                          |             |            | 51            |
| 117           | Biodiesel sold as but not used as fuel (see instructions) |                          |             |            | 117           |

## Form 720 – Test Scenarios

| IRS No   | Floor Stocks Tax  | Tax         | IRS No |
|----------|---|-------------|--------|
| 20       | Ozone-depleting chemicals (floor stocks). Attach Form 6627. |             | 20     |
| <b>2</b> | Total. Add all amounts in Part II.                          | <b>0.00</b> |        |

### FORM 720 – PART III

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>3</b>  | Total tax. Add line 1, Part I, and line 2, Part II   | <b>3</b>  | 8335400.00 |
| <b>4</b>  | Claims (see instructions; complete Schedule C)   | <b>4</b>  |            |
| <b>5</b>  | Deposits made for the quarter<br>Check here if you used the safe harbor rule to make your deposits. <input checked="" type="checkbox"/>  | <b>5</b>  | 8335400.00 |
| <b>6</b>  | Overpayment from previous quarters   | <b>6</b>  |            |
| <b>7</b>  | Enter the amount from Form 720X included on line 6, if any   | <b>7</b>  |            |
| <b>8</b>  | Total of lines 5 and 6   | <b>8</b>  | 8335400.00 |
| <b>9</b>  | Add lines 4 and 8  | <b>9</b>  | 8335400.00 |
| <b>10</b> | Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it | <b>10</b> |            |
| <b>11</b> | Overpayment. If line 9 is greater than line 3, enter the difference.<br>Check if you want the overpayment: Applied to your next return, <input type="checkbox"/><br>Check if you want the overpayment: Refunded to you. <input type="checkbox"/>                       | <b>11</b> |            |

# Form 720 – Test Scenarios

## FORM 720 – SCHEDULE A

### Schedule A Excise Tax Liability (see instructions)

#### 1 Regular method taxes

| (a) Record of Net Tax Liability |   | Period                                |   |                            |
|---------------------------------|---|---------------------------------------|---|----------------------------|
|                                 |   | 1 <sup>st</sup> –15 <sup>th</sup> day |   | 16 <sup>th</sup> –last day |
| First month                     | A | 1088300.00                            | B | 1413200.00                 |
| Second month                    | C | 1577400.00                            | D | 1307200.00                 |
| Third month                     | E | 1375000.00                            | F | 1574300.00                 |
| Special rule for September*     |   |                                       | 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 Considered as Collected |   | Period                                |   |                            |
|---|---|---------------------------------------|---|----------------------------|
|   |   | 1 <sup>st</sup> –15 <sup>th</sup> day |   | 16 <sup>th</sup> –last day |
| First month                                 | M |                                       | N |                            |
| Second month                                | O |                                       | P |                            |
| Third month                                 | Q |                                       | R |                            |
| Special rule for September*                 |   |                                       | S |                            |

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

---

## Form 720 – Test Scenarios

### **FORM 720 – 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 IRS No. 60(a) on Form 720

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 IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal

Gasoline, gallons received in a two-party exchange within a terminal,  
included on IRS No. 62(a) on Form 720

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 IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a  
terminal

# Form 720 – Test Scenarios

## Form 720 Schedule C – Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

| 1 Nontaxable Use of Gasoline |                | Period of claim |         | YYYYMMDD-<br>YYYYMMDD | Amount of<br>claim | CRN |
|------------------------------|----------------|-----------------|---------|-----------------------|--------------------|-----|
|                              | Type of<br>use | Rate            | Gallons |                       |                    |     |
| a                            | Gasoline       |                 |         |                       |                    | 362 |
| b                            | Exported       |                 |         |                       |                    | 411 |

  

| 2 Nontaxable Use of Aviation<br>Gasoline |  | Period of claim |         | YYYYMMDD-<br>YYYYMMDD | Amount of<br>claim | CRN |
|--|--|-----------------|---------|-----------------------|--------------------|-----|
|  | Type of<br>use   | Rate            | Gallons |                       |                    |     |
| a  | Used in commercial<br>aviation (other than<br>foreign trade) |                 |         |                       |                    | 354 |
| b  | Other nontaxable use   |                 |         |                       |                    | 324 |
| c  | Exported   |                 |         |                       |                    | 412 |
| d  | LUST tax on aviation<br>fuels used in foreign trade          |                 |         |                       |                    | 433 |

  

| 3 Nontaxable Use of Undyed<br>Diesel Fuel |   | Period of claim |         | YYYYMMDD-<br>YYYYMMDD | Amount of<br>claim | CRN |
|---|---|-----------------|---------|-----------------------|--------------------|-----|
|   | Type of<br>use                              | Rate            | Gallons |                       |                    |     |
| a   | Nontaxable use                              |                 |         |                       |                    | 360 |
| b   | Use in trains                               |                 |         |                       |                    | 353 |
| c   | Use in certain intercity<br>and local buses |                 |         |                       |                    | 350 |
| d   | Use on a farm for<br>farming purposes       |                 |         |                       |                    | 360 |
| e   | Exported                                    |                 |         |                       |                    | 413 |

## Form 720 – Test Scenarios

| Nontaxable Use of Undyed<br>4 Kerosene (Other Than Kerosene Used in Aviation) |  | Period of claim | YYYYMMDD-<br>YYYYMMDD |                 |     |  |
|---|--|-----------------|-----------------------|-----------------|-----|--|
|   | Type of use                              | Rate            | Gallons               | Amount of claim | CRN |  |
| a   | Nontaxable use                           | \$.243          |                       |                 | 346 |  |
| b   | Use in certain intercity and local buses | .17             |                       |                 | 347 |  |
| c   | Use on a farm for farming purposes       | .243            |                       |                 | 346 |  |
| d   | Exported                                 | .244            |                       |                 | 414 |  |
| e   | Nontaxable use taxed at \$.044           | .043            |                       |                 | 377 |  |
| f   | Nontaxable use taxed at \$.219           | .218            |                       |                 | 369 |  |

| 5 Kerosene Used in Aviation |   | Period of claim | YYYYMMDD-<br>YYYYMMDD |                 |     |  |
|-----------------------------|---|-----------------|-----------------------|-----------------|-----|--|
|                             | Type of use   | Rate            | Gallons               | Amount of claim | CRN |  |
| a                           | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 | \$.200          |                       |                 | 417 |  |
| b                           | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219 | .175            |                       |                 | 355 |  |
| c                           | Nontaxable use (other than use by state or local government) taxed at \$.244    | .243            |                       |                 | 346 |  |
| d                           | Nontaxable use (other than use by state or local government) taxed at \$.219    | .218            |                       |                 | 369 |  |
| e                           | LUST tax on aviation fuels used in foreign trade                                | .001            |                       |                 | 433 |  |

| 6 Nontaxable Use of Alternative Fuel |                               |        |  |                 |     |
|--------------------------------------|-------------------------------|--------|--|-----------------|-----|
|                                      | Type of use                   | Rate   | Gallons or gasoline gallon equivalents (GGE) | Amount of claim | CRN |
| a                                    | Liquefied petroleum gas (LPG) | \$.183 |  |                 | 419 |

# Form 720 – Test Scenarios

6

## Nontaxable Use of Alternative Fuel

|   | Type of use  | Rate | Gallons or gasoline gallon equivalents (GGE) | Amount of claim | CRN |
|---|--|------|--|-----------------|-----|
| b | “P Series” fuels   | .183 |  |                 | 420 |
| c | Compressed natural gas (CNG) (GGE = 126.67 cu. Ft.)                                    | .183 |  |                 | 421 |
| d | Liquefied hydrogen   | .183 |  |                 | 422 |
| e | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243 |  |                 | 423 |
| f | Liquid fuel derived from biomass   | .243 |  |                 | 424 |
| g | Liquefied natural gas (LNG)  | .243 |  |                 | 425 |
| h | Liquid gas derived from biomass  | .183 |  |                 | 435 |

| 7 | Sales by Registered Ultimate Vendors of Undyed Diesel Fuel | Period of claim | Registration Number | Rate   | Gallons | Amount of claim   | CRN |
|---|--|-----------------|---------------------|--------|---------|-------------------|-----|
|   |  |                 |                     |        |         | YYYYMMDD-YYYYMMDD |     |
| a | Use by a state or local government                         |                 |                     | \$.243 |         |                   | 360 |
| b | Use in certain intercity and local buses                   |                 |                     | .17    |         |                   | 350 |

| 8 | Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) | Period of claim | Registration Number | Rate   | Gallons | Amount of claim   | CRN |
|---|---|-----------------|---------------------|--------|---------|-------------------|-----|
|   |   |                 |                     |        |         | YYYYMMDD-YYYYMMDD |     |
| a | Use by a state or local government  |                 |                     | \$.243 |         |                   | 346 |
| b | Sales from a blocked pump   |                 |                     | .243   |         |                   | 346 |
| c | Use in certain intercity and local buses  |                 |                     | .17    |         |                   | 347 |

## Form 720 – Test Scenarios

| 9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation |   | Registration Number |         |                 |     |
|--|---|---------------------|---------|-----------------|-----|
|  | Type of use   | Rate                | Gallons | Amount of claim | CRN |
| a  | Use in commercial aviation (other than foreign trade) taxed at \$.219 | \$.175              |         |                 | 355 |
| b  | Use in commercial aviation (other than foreign trade) taxed at \$.244 | .200                |         |                 | 417 |
| c  | Nonexempt use in noncommercial aviation                               | .025                |         |                 | 418 |
| d  | Other nontaxable uses taxed at \$.244                                 | .243                |         |                 | 346 |
| e  | Other nontaxable uses taxed at \$.219                                 | .218                |         |                 | 369 |
| f  | LUST tax on aviation fuels used in foreign trade                      | .001                |         |                 | 433 |

| 10 Sales by Registered Ultimate Vendors of Gasoline |   | Registration Number |         |                 |     |
|---|---|---------------------|---------|-----------------|-----|
|   |   | Rate                | Gallons | Amount of claim | CRN |
| a   | Use by a nonprofit educational organization | \$.183              |         |                 | 362 |
| b   | Use by a state or local government          | .183                |         |                 | 362 |

| 11 Sales by Registered Ultimate Vendors of Aviation Gasoline |   | Registration Number |         |                 |     |
|--|---|---------------------|---------|-----------------|-----|
|  |   | Rate                | Gallons | Amount of claim | CRN |
| a  | Use by a nonprofit educational organization | \$.193              |         |                 | 324 |
| b  | Use by a state or local government          | .193                |         |                 | 324 |



## Form 720 – Test Scenarios

|   |   | Period of claim                | YYYYMMDD-<br>YYYYMMDD   |                            |
|---|---|--------------------------------|---|----------------------------|
| <b>12 Alcohol Fuel Mixture Credit</b>                                 |   | <b>Registration<br/>Number</b> |   |                            |
|   |   | <b>Rate</b>                    | <b>Gal. of<br/>Alcohol</b>  | <b>Amount of<br/>claim</b> |
|   |   |                                |   | <b>CRN</b>                 |
| a   | Alcohol fuel mixtures containing ethanol  | \$.45                          |   | 393                        |
| b   | Alcohol fuel mixtures containing alcohol (other than ethanol)                                 | .60                            |   | 394                        |
|   |   |                                |   |                            |
|   |   | Period of claim                | YYYYMMDD-<br>YYYYMMDD   |                            |
| <b>13 Biodiesel or Renewable Diesel Mixture Credit</b>                |   | <b>Registration<br/>Number</b> |   |                            |
|   |   | <b>Rate</b>                    | <b>Gal. of<br/>Biodiesel<br/>or<br/>Renewable<br/>Diesel</b>        | <b>Amount of<br/>claim</b> |
|   |   |                                |   | <b>CRN</b>                 |
| a   | Biodiesel (other than agri-biodiesel) mixtures  | \$1.00                         |   | 388                        |
| b   | Agri-biodiesel mixtures   | 1.00                           |   | 390                        |
| c   | Renewable diesel mixtures   | 1.00                           |   | 307                        |
|   |   |                                |   |                            |
|   |   | Registration                   |   |                            |
| <b>14 Alternative Fuel Credit and Alternative Fuel Mixture Credit</b> |   | <b>Number</b>                  |   |                            |
|   |   | <b>Rate</b>                    | <b>Gallons or<br/>gasoline<br/>gallon<br/>equivalents<br/>(GGE)</b> | <b>Amount of<br/>claim</b> |
|   |   |                                |   | <b>CRN</b>                 |
| a   | Liquefied petroleum gas (LPG)   | \$.50                          |   | 426                        |
| b   | “P Series” fuels  | .50                            |   | 427                        |
| c   | Compressed natural gas (CNG)<br>(GGE = 121 cu. Ft.)   | .50                            |   | 428                        |
| d   | Liquefied hydrogen  | .50                            |   | 429                        |
| e   | Any liquid fuel derived from coal<br>(including peat) through the Fischer-<br>Tropsch process | .50                            |   | 430                        |
| f   | Liquid fuel derived from biomass  | .50                            |   | 431                        |
| g   | Liquefied natural gas (LNG)   | .50                            |   | 432                        |
| h   | Liquefied gas derived from biomass  | .50                            |   | 436                        |
| i   | Compressed gas derived from<br>Biomass (GCE = 121 cu.ft.)                                     | .50                            |   | 437                        |

# Form 720 – Test Scenarios

## 15 Other claims

|   | Amount of claim | CRN |
|---|-----------------|-----|
| a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33) |                 | 366 |
| b Exported dyed diesel fuel (see Caution above line 1 on page 4)      |                 | 415 |
| c Exported dyed kerosene (see Caution above line 1 on page 4)         |                 | 416 |
| d Diesel-water fuel emulsion (see instructions)                       |                 |     |
| e Registered credit card issuers                                      |                 |     |
| <b>Number of Tires</b>  |                 |     |
| f Taxable tires other than bias ply or super single tires             |                 | 396 |
| g Taxable tires, bias ply or super single Tires designed for steering |                 | 304 |
| h Taxable tires, super single Tires designed for steering             |                 | 305 |
| i   |                 |     |
| j   |                 |     |
| k   |                 |     |

|  | Amount of claim | CRN |
|--|-----------------|-----|
| 16 Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720. | 16              |     |

|                          |                        |                |
|--------------------------|------------------------|----------------|
| <b>Form 6197 Test #1</b> | <b>Gas Guzzler Tax</b> | <b>TY 2011</b> |
|--------------------------|------------------------|----------------|

|                                 |  |
|---------------------------------|--|
| Name:                           |  |
| Taxpayer identification number: |  |
| Number, street, and room:       |  |
| City or town, State, Zip code:  |  |

## Form 6197 Part I Computation of Tax

| Line number | If the fuel economy (mpg) of the automobile model type is: | (d) Number of cars sold | (e) Tax due (multiply column I by column (d)) | Line number | If the fuel economy (mpg) of the automobile model type is: | (d) Number of cars sold | (e) Tax due (multiply column(c) by column (d)) |
|-------------|--|-------------------------|---|-------------|--|-------------------------|--|
| (a)         | (b)  | (c)                     |   | (a)         | (b)  | (c)                     |  |

## Form 720 – Test Scenarios

|           | At<br>least  | But<br>Less<br>than | Tax<br>rate |      |            |  | At<br>least | But<br>II<br>than | Tax<br>rate |         |                 |
|-----------|--|---------------------|-------------|------|------------|--|-------------|-------------------|-------------|---------|-----------------|
| <b>1</b>  | 22.5   | —                   | \$0         |      |            |  | <b>7</b>    | 16.5              | 17.5        | \$3,000 | 2009 6027000.00 |
| <b>2</b>  | 21.5   | 22.5                | 1,000       | 1054 | 1054000.00 |  | <b>8</b>    | 15.5              | 16.5        | 3,700   | 203 751100.00   |
| <b>3</b>  | 20.5   | 21.5                | 1,300       | 225  | 292500.00  |  | <b>9</b>    | 14.5              | 15.5        | 4,500   |                 |
| <b>4</b>  | 19.5   | 20.5                | 1,700       | 120  | 204000.00  |  | <b>10</b>   | 13.5              | 14.5        | 5,400   |                 |
| <b>5</b>  | 18.5   | 19.5                | 2,100       | 2    | 4200.00    |  | <b>11</b>   | 12.5              | 13.5        | 6,400   |                 |
| <b>6</b>  | 17.5   | 18.5                | 2,600       | 1    | 2600.00    |  | <b>12</b>   | —                 | 12.5        | 7,700   |                 |
| <b>13</b> | Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40 |                     |             |      |            |  |             |                   |             |         | 8335400.00      |

## Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

| Line no.<br>from<br>above | Fuel<br>economy<br>rating | No. of<br>vehicles | Make, model name, and model year  |
|---------------------------|---------------------------|--------------------|---|
| 2                         | 21.5-22.5                 | 1054               | BMW M4 Coupe (2001, 2002, 2003, 2004, 2005, 2006) BMW M6 Conv (2002, 2003, 2004, 2005, 2006, 2007) BMW Z4 Roadster (2006, 2007) |
| 3                         | 20.5-21.5                 | 225                | BMW M6 Conv (2002, 2003, 2004, 2005, 2006) BMW 540 (2001) BMW 550 (2006, 2007) BMW 650 (2006, 2007) BMW 645 (2005, 2006, 2007)  |
| 4                         | 19.5-20.5                 | 120                | BMW 645 (2006, 2007) BMW 760 (2006, 2007)   |
| 5                         | 18.5-19.5                 | 2                  | BMW M5 (2000) BMW Z8 (2001)   |
| 6                         | 17.5-18.5                 | 1                  | BMW 750 (2001)  |
| 7                         | 16.5-17.5                 | 2009               | BMW M6 (2007)   |
| 8                         | 15.5-16.5                 | 203                | BMW M5 (2007)   |

# Form 720 - Test Scenarios

## ***F720 Test 2***

---

### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

–ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 201103

–Filer

EIN - 111000003

Name – RRCN Red Corporation

NameControl - RRCN

USAddress – 2222 Red Lane Fairfax VA 22031

### Officer

Name – James R Cook

Title - President

Phone – 7038889999

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

### Preparer

Name – Thomas Doe

SSN or PTIN – 000000001

Phone -7038882555

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2011

binaryAttachmentCount - 0

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## Form 720 - Test Scenarios

|                         |  |                |
|-------------------------|--|----------------|
| <b>Form 720 Test #2</b> | <b>Quarterly Federal Excise Tax Return</b> | <b>TY 2011</b> |
|-------------------------|--|----------------|

|                                 |                       |  |
|---------------------------------|-----------------------|--|
| Name:                           | RRCN Red Corporation  |  |
| Taxpayer identification number: | 111000003             |  |
| Number, street, and room:       | 2222 Red Lane Fairfax |  |
| City or town, State, Zip code:  | Fairfax VA 22031      |  |
| Quarter ending:                 | 3312011               |  |

| Line                    | Data                     |
|-------------------------|--------------------------|
| Final return checkbox   | <input type="checkbox"/> |
| Address change checkbox | <input type="checkbox"/> |

### FORM 720 - PART I

| IRS No | Environmental Taxes (attach Form 6627)   | Tax | IRS No |
|--------|--|-----|--------|
| 18     | Domestic petroleum oil spill tax   |     | 18     |
| 21     | Imported petroleum products oil spill tax  |     | 21     |
| 98     | Ozone-depleting chemicals (ODCs)   |     | 98     |
| 19     | ODC tax on imported products   |     | 19     |
| IRS No | Communications and Air Transportation Taxes  | Tax | IRS No |
| 22     | Local telephone service, toll telephone service, and teletypewriter exchange service |     | 22     |
| 26     | Transportation of persons by air   |     | 26     |
| 28     | Transportation of property by air  |     | 28     |
| 27     | Use of international air travel facilities   |     | 27     |

## Form 720 - Test Scenarios

| IRS No | Fuel Taxes  | Number of gallons | Rate | Tax | IRS No. |
|--------|---|-------------------|------|-----|---------|
|        | 60(a) - Diesel fuel, tax on removal at terminal rack  |                   | .244 |     |         |
| 60     | 60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack                        |                   | .244 |     | 60      |
|        | 60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack |                   | .244 |     |         |
| 104    | Diesel-water fuel emulsion  |                   | .198 |     | 104     |
| 105    | Dyed diesel fuel, LUST tax  |                   | .001 |     | 105     |
| 107    | Dyed kerosene, LUST tax   |                   | .001 |     | 107     |
| 119    | LUST tax, other exempt removals (see instructions)  |                   | .001 |     | 119     |
|        | (a) Kerosene, tax on removal at terminal rack (see instructions)                                      |                   | .244 |     |         |
| 35     | (b) Kerosene, tax on taxable events other than removal at terminal rack                               |                   | .244 |     | 35      |
| 69     | Kerosene for use in aviation (see instructions)   |                   | .219 |     | 69      |
| 77     | Kerosene for use in commercial aviation (other than foreign trade)                                    |                   | .044 |     | 77      |
| 111    | Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade                    |                   | .001 |     | 111     |
| 79     | Other fuels (see instructions)  |                   |      |     | 79      |
|        | (a) Gasoline, tax on removal at terminal rack   |                   | .184 |     | 62      |
|        | (b) Gasoline, tax on taxable events other than removal at terminal rack                               |                   | .184 |     |         |
| 62     | (c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack      |                   | .184 |     |         |
| 14     | Aviation gasoline   |                   | .194 |     | 14      |
| 112    | Liquefied petroleum gas (LPG)   |                   | .183 |     | 112     |
| 118    | "P Series" fuels  |                   | .184 |     | 118     |
| 120    | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)   |                   | .183 |     | 120     |
| 121    | Liquefied hydrogen  |                   | .184 |     | 121     |
| 122    | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process                |                   | .244 |     | 122     |
| 123    | Liquid fuel derived from biomass  |                   | .244 |     | 123     |
| 124    | Liquefied natural gas (LNG)   |                   | .243 |     | 124     |

| IRS No | Retail Tax   | Rate               | Tax | IRS No |
|--------|--|--------------------|-----|--------|
| 33     | Truck, trailer, and semitrailer chassis and bodies, and tractors | 12% of sales price |     | 33     |

## Form 720 - Test Scenarios

| IRS No | Ship Passenger Tax      | Number of persons | Rate           | Tax | IRS No |
|--------|-------------------------|-------------------|----------------|-----|--------|
| 29     | Transportation by water |                   | \$3 per person |     | 29     |

| IRS No | Other Excise Tax                   | Amount of obligations | Rate | Tax | IRS No |
|--------|------------------------------------|-----------------------|------|-----|--------|
| 31     | Obligations not in registered form |                       | .01  |     | 31     |

| IRS No | Manufacturers Taxes    | Number of tons | Sales price | Rate                | Tax | IRS No |
|--------|------------------------|----------------|-------------|---------------------|-----|--------|
| 36     | Coal—Underground mined |                |             | \$1.10 per ton      |     | 36     |
| 37     | Coal—Underground mined |                |             | 4.4% of sales price |     | 37     |
| 38     | Coal—Surface mined     |                |             | \$ .55 per ton      |     | 38     |
| 39     | Coal—Surface mined     |                |             | 4.4% of sales price |     | 39     |

| IRS No | Manufacturers Taxes   | Tax | IRS No |
|--------|---|-----|--------|
| 108    | Taxable tires other than bias ply or super single tires (see instructions)                                      |     | 108    |
| 109    | Taxable bias ply or super single tires (other than super single tires designed for steering) (see instructions) |     | 109    |
| 113    | Taxable tires, super single tires designed for steering (see instructions)                                      |     | 113    |

| IRS No | Manufacturers Taxes   | Tax        | IRS No |
|--------|---|------------|--------|
| 40     | Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/> | 6581700.00 | 40     |

| IRS No | Manufacturers Taxes         | Tax | IRS No |
|--------|-----------------------------|-----|--------|
| 97     | Vaccines (see instructions) |     | 97     |

## Form 720 - Test Scenarios

| IRS No | Foreign Insurance Taxes   | Premiums paid | Rate | Tax | IRS No |
|--------|---|---------------|------|-----|--------|
| 30     | Policies issued by foreign insurers (see instructions)                |               | .04  |     | 30     |
|        | Casualty insurance and indemnity bonds                                |               |      |     |        |
|        | Life insurance, sickness and accident policies, and annuity contracts |               | .01  |     |        |
|        | Reinsurance   |               | .01  |     |        |

**1** Total. Add all amounts in Part I. Complete Schedule A unless one-time filing 6581700-00

## FORM 720 - PART II

| IRS No |   | Rate               | Tax | IRS No |
|--------|---|--------------------|-----|--------|
| 41     | Sport fishing equipment (other than fishing rods and fishing poles) | 10% of sales price |     | 41     |
| 110    | Fishing rods and fishing poles (limits apply, see instructions)     | 10% of sales price |     | 110    |
| 42     | Electric outboard motors  | 3% of sales price  |     | 42     |
| 110    | Fishing tackle boxes  | 3% of sales price  |     | 110    |
| 44     | Bows, quivers, broadheads, and points                               | 11% of sales price |     | 44     |
| 106    | Arrow shafts  | \$ .45 per shaft   |     | 106    |
| 140    | Indoor tanning services   | 10% of amount paid |     | 140    |

| IRS No |   | Number of gallons | Rate   | Tax | IRS No |
|--------|---|-------------------|--------|-----|--------|
| 64     | Inland waterways fuel use tax                             |                   | \$ .20 |     | 64     |
| 125    | LUST tax on inland waterways fuel use (see instructions)  |                   | .001   |     | 125    |
| 51     | Alcohol sold as but not used as fuel (see instructions)   |                   |        |     | 51     |
| 117    | Biodiesel sold as but not used as fuel (see instructions) |                   |        |     | 117    |

| IRS No | Floor Stocks Tax  | Tax | IRS No |
|--------|---|-----|--------|
| 20     | Ozone-depleting chemicals (floor stocks). Attach Form 6627. |     | 20     |



## Form 720 - Test Scenarios

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|          |                                    |             |
|----------|------------------------------------|-------------|
| <b>2</b> | Total. Add all amounts in Part II. | <b>0.00</b> |
|----------|------------------------------------|-------------|

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### FORM 720 - PART III

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>3</b>  | Total tax. Add line 1, Part I, and line 2, Part II   | <b>3</b>  | 6581700.00 |
| <b>4</b>  | Claims (see instructions; complete Schedule C)   | <b>4</b>  |            |
| <b>5</b>  | Deposits made for the quarter  | <b>5</b>  | 6581700.00 |
|           | Check here if you used the safe harbor rule to make your deposits. <input checked="" type="checkbox"/>   |           |            |
| <b>6</b>  | Overpayment from previous quarters   | <b>6</b>  |            |
| <b>7</b>  | Enter the amount from Form 720X included on line 6, if any   | <b>7</b>  |            |
| <b>8</b>  | Total of lines 5 and 6   | <b>8</b>  | 6581700.00 |
| <b>9</b>  | Add lines 4 and 8  | <b>9</b>  | 6581700.00 |
|           | Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose                                    |           |            |
| <b>10</b> | Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it | <b>10</b> |            |
|           | Overpayment. If line 9 is greater than line 3, enter the difference.   |           |            |
| <b>11</b> | Check if you want the overpayment: Applied to your next return, <input type="checkbox"/>   | <b>11</b> |            |
|           | Check if you want the overpayment: Refunded to you. <input type="checkbox"/>   |           |            |

# Form 720 - Test Scenarios

## **FORM 720 - SCHEDULE A** **Schedule A Excise Tax Liability (see instructions)**

### **1 Regular method taxes**

| (a) Record of Net Tax Liability |   |              | Period |               |
|---------------------------------|---|--------------|--------|---------------|
|                                 |   | 1st–15th day |        | 16th–last day |
| First month                     | A | 633900.00    | B      | 1443600.00    |
| Second month                    | C | 1051800.00   | D      | 830700.00     |
| Third month                     | E | 767400.00    | F      | 1854300.00    |
| Special rule for September*     |   |              | G      |               |

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. 6581700.00

---

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

| (a) Record of Taxes Considered as Collected |   |              | Period |               |
|---|---|--------------|--------|---------------|
|   |   | 1st–15th day |        | 16th–last day |
| First month                                 | M |              | N      |               |
| Second month                                | O |              | P      |               |
| Third month                                 | Q |              | R      |               |
| Special rule for September*                 |   |              | S      |               |

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

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## Form 720 - Test Scenarios

### FORM 720 - SCHEDULE T

#### Two-Party Exchange Information Reporting (see instructions)

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

# Form 720 - Test Scenarios

## Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

| 1 | Nontaxable Use of Gasoline | Period of claim |        |         | YYYYMMDD-<br>YYYYMMDD | CRN |
|---|----------------------------|-----------------|--------|---------|-----------------------|-----|
|   |                            | Type of use     | Rate   | Gallons | Amount of claim       |     |
| a | Gasoline                   |                 | \$.183 |         |                       | 362 |
| b | Exported                   |                 | .184   |         |                       | 411 |

| 2 | Nontaxable Use of Aviation Gasoline                    | Period of claim |       |         | YYYYMMDD-<br>YYYYMMDD | CRN |
|---|--|-----------------|-------|---------|-----------------------|-----|
|   |  | Type of use     | Rate  | Gallons | Amount of claim       |     |
| a | Used in commercial aviation (other than foreign trade) |                 | \$.15 |         |                       | 354 |
| b | Other nontaxable use                                   |                 | .193  |         |                       | 324 |
| c | Exported   |                 | .194  |         |                       | 412 |
| d | LUST tax on aviation fuels used in foreign trade       |                 | .001  |         |                       | 433 |

| 3 | Nontaxable Use of Undyed Diesel Fuel     | Period of claim |        |         | YYYYMMDD-<br>YYYYMMDD | CRN |
|---|--|-----------------|--------|---------|-----------------------|-----|
|   |  | Type of use     | Rate   | Gallons | Amount of claim       |     |
| a | Nontaxable use                           |                 | \$.243 |         |                       | 360 |
| b | Use in trains                            |                 | .243   |         |                       | 353 |
| c | Use in certain intercity and local buses |                 | .17    |         |                       | 350 |
| d | Use on a farm for farming purposes       |                 | .243   |         |                       | 360 |
| e | Exported                                 |                 | .244   |         |                       | 413 |

## Form 720 - Test Scenarios

| <b>Nontaxable Use of Undyed<br/>4 Kerosene (Other Than Kerosene<br/>Used in Aviation)</b> |   | <b>Period of claim</b> |                | <b>YYYYMMDD-<br/>YYYYMMDD</b> |            |     |
|---|---|------------------------|----------------|-------------------------------|------------|-----|
|   | <b>Type of<br/>use</b>                      | <b>Rate</b>            | <b>Gallons</b> | <b>Amount of<br/>claim</b>    | <b>CRN</b> |     |
| a   | Nontaxable use                              | \$.243                 |                |                               |            | 346 |
| b   | Use in certain intercity<br>and local buses | .17                    |                |                               |            | 347 |
| c   | Use on a farm for<br>farming purposes       | .243                   |                |                               |            | 346 |
| d   | Exported                                    | .244                   |                |                               |            | 414 |
| e   | Nontaxable use taxed at<br>\$.044           | .043                   |                |                               |            | 377 |
| f   | Nontaxable use taxed at<br>\$.219           | .218                   |                |                               |            | 369 |

| <b>5 Kerosene Used in Aviation</b> |  | <b>Period of claim</b> |                | <b>YYYYMMDD-<br/>YYYYMMDD</b> |            |     |
|------------------------------------|--|------------------------|----------------|-------------------------------|------------|-----|
|                                    | <b>Type of<br/>use</b>   | <b>Rate</b>            | <b>Gallons</b> | <b>Amount of<br/>claim</b>    | <b>CRN</b> |     |
| a                                  | Kerosene used in<br>commercial aviation<br>(other than foreign trade)<br>taxed at \$.244 | \$.200                 |                |                               |            | 346 |
| b                                  | Kerosene used in<br>commercial aviation<br>(other than foreign trade)<br>taxed at \$.219 | .175                   |                |                               |            | 355 |
| c                                  | Nontaxable use (other<br>than use by state or local<br>government) taxed at<br>\$.244    | .243                   |                |                               |            | 346 |
| d                                  | Nontaxable use (other<br>than use by state or local<br>government) taxed at<br>\$.219    | .218                   |                |                               |            | 369 |
| e                                  | LUST tax on aviation<br>fuels used in foreign trade                                      | .001                   |                |                               |            | 433 |

## Form 720 - Test Scenarios

| 6 |  | Nontaxable Use of Alternative Fuel |  |                 |     |
|---|--|------------------------------------|--|-----------------|-----|
|   | Type of use  | Rate                               | Gallons or gasoline gallon equivalents (GGE) | Amount of claim | CRN |
| a | Liquefied petroleum gas (LPG)  | \$.183                             |  |                 | 419 |
| b | “P Series” fuels   | .183                               |  |                 | 420 |
| c | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    | .183                               |  |                 | 421 |
| d | Liquefied hydrogen   | .183                               |  |                 | 422 |
| e | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243                               |  |                 | 423 |
| f | Liquid fuel derived from biomass   | .243                               |  |                 | 424 |
| g | Liquefied natural gas (LNG)  | .243                               |  |                 | 425 |
| h | Liquefied gas derived from biomass   | .183                               |  |                 | 435 |

| 7 | Sales by Registered Ultimate Vendors of Undyed Diesel Fuel | Period of claim     | YYYYMMDD-YYYYMMDD |                 |     |
|---|--|---------------------|-------------------|-----------------|-----|
|   |  | Registration Number |                   |                 |     |
|   |  | Rate                | Gallons           | Amount of claim | CRN |
| a | Use by a state or local government                         | \$ .243             |                   |                 | 360 |
| b | Use in certain intercity and local buses                   | .17                 |                   |                 | 350 |

| 8 | Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) | Period of claim     |         | YYYYMMDD-YYYYMMDD |     |
|---|---|---------------------|---------|-------------------|-----|
|   |   | Registration Number |         |                   |     |
|   |   | Rate                | Gallons | Amount of claim   | CRN |
| a | Use by a state or local government  | \$.243              |         |                   | 346 |
| b | Sales from a blocked pump   | .243                |         |                   | 346 |
| c | Use in certain intercity and local buses  | .17                 |         |                   | 347 |

## Form 720 - Test Scenarios

| 9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation |   | Registration Number |        |         |                 |     |
|--|---|---------------------|--------|---------|-----------------|-----|
|  |   | Type of use         | Rate   | Gallons | Amount of claim | CRN |
| a  | Use in commercial aviation (other than foreign trade) taxed at \$.219 |                     | \$.175 |         |                 | 355 |
| b  | Use in commercial aviation (other than foreign trade) taxed at \$.244 |                     | .200   |         |                 | 417 |
| c  | Nonexempt use in noncommercial aviation                               |                     | .025   |         |                 | 418 |
| d  | Other nontaxable uses taxed at \$.244                                 |                     | .243   |         |                 | 346 |
| e  | Other nontaxable uses taxed at \$.219                                 |                     | .218   |         |                 | 369 |
| f  | LUST tax on aviation fuels used in foreign trade                      |                     | .001   |         |                 | 433 |

| 10 Sales by Registered Ultimate Vendors of Gasoline |   | Registration Number |        |         |                 |     |
|---|---|---------------------|--------|---------|-----------------|-----|
|   |   |                     | Rate   | Gallons | Amount of claim | CRN |
| a   | Use by a nonprofit educational organization |                     | \$.183 |         |                 | 362 |
| b   | Use by a state or local government          |                     | .183   |         |                 | 362 |

| 11 Sales by Registered Ultimate Vendors of Aviation Gasoline |   | Registration Number |        |         |                 |     |
|--|---|---------------------|--------|---------|-----------------|-----|
|  |   |                     | Rate   | Gallons | Amount of claim | CRN |
| a  | Use by a nonprofit educational organization |                     | \$.193 |         |                 | 324 |
| b  | Use by a state or local government          |                     | .193   |         |                 | 324 |

## Form 720 - Test Scenarios

| 12    Alcohol Fuel Mixture Credit |   | Period of claim        | YYYYMMDD-<br>YYYYMMDD |                    |     |
|-----------------------------------|---|------------------------|-----------------------|--------------------|-----|
|                                   |   | Registration<br>Number |                       |                    |     |
|                                   |   | Rate                   | Gal. of<br>Alcohol    | Amount of<br>claim | CRN |
| a                                 | Alcohol fuel mixtures containing ethanol                      | \$ .45                 |                       |                    | 393 |
| b                                 | Alcohol fuel mixtures containing alcohol (other than ethanol) | .60                    |                       |                    | 394 |

| 13 | Biodiesel or Renewable Diesel Mixture Credit   | Period of claim     | YYYYMMDD-<br>YYYYMMDD                 |                 |     |
|----|--|---------------------|---------------------------------------|-----------------|-----|
|    |  | Registration Number |                                       |                 |     |
|    |  | Rate                | Gal. of Biodiesel or Renewable Diesel | Amount of claim | CRN |
| a  | Biodiesel (other than agri-biodiesel) mixtures | \$1.00              |                                       |                 | 388 |
| b  | Agri-biodiesel mixtures                        | 1.00                |                                       |                 | 390 |
| c  | Renewable diesel mixtures                      | 1.00                |                                       |                 | 307 |

| 14 | Alternative Fuel Credit and<br>Alternative Fuel Mixture Credit                                | Registration |  | Amount of<br>claim | CRN |
|----|---|--------------|--|--------------------|-----|
|    |   | Rate         | Gallons or<br>gasoline<br>gallon<br>equivalents<br>(GGE) |                    |     |
|    |   |              |  |                    |     |
| a  | Liquefied petroleum gas (LPG)   | \$.50        |  |                    | 426 |
| b  | “P Series” fuels  | .50          |  |                    | 427 |
| c  | Compressed natural gas (CNG)<br>(GGE = 121 cu. ft.)   | .50          |  |                    | 428 |
| d  | Liquefied hydrogen  | .50          |  |                    | 429 |
| e  | Any liquid fuel derived from coal<br>(including peat) through the Fischer-<br>Tropsch process | .50          |  |                    | 430 |
| f  | Liquid fuel derived from biomass  | .50          |  |                    | 431 |
| g  | Liquefied natural gas (LNG)   | .50          |  |                    | 432 |
| h  | Liquefied gas derived from biomass  | .50          |  |                    | 436 |
| i  | Compressed gas derived from<br>biomass (GCE = 121 cu.ft.)                                     | .50          |  |                    | 437 |



## Form 720 - Test Scenarios

### 15 Other claims

|   |   | Amount of<br>claim | CRN |
|---|---|--------------------|-----|
| a | Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33) |                    | 366 |
| b | Exported dyed diesel fuel (see Caution above line 1 on page 4)      |                    | 415 |
| c | Exported dyed kerosene (see Caution above line 1 on page 4)         |                    | 416 |
| d | Diesel-water fuel emulsion (see instructions)                       |                    |     |
| e | Registered credit card issuers                                      |                    |     |
|   | <b>Number of Tires</b>  |                    |     |
| f | Taxable tires other than bias ply or super single tires             |                    | 396 |
| g | Taxable tires, bias ply or super single tires designed for steering |                    | 304 |
| h | Taxable tires, super single tires designed for steering             |                    | 305 |
| i |   |                    |     |
| j |   |                    |     |
| k |   |                    |     |

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|    |   | Amount of<br>claim | CRN |
|----|---|--------------------|-----|
| 16 | Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720. | 16                 |     |

## Form 720 - Test Scenarios

|                          |                        |                |
|--------------------------|------------------------|----------------|
| <b>Form 6197 Test #2</b> | <b>Gas Guzzler Tax</b> | <b>TY 2011</b> |
|--------------------------|------------------------|----------------|

|                                 |                       |
|---------------------------------|-----------------------|
| Name:                           | RRCN Red Corporation  |
| Taxpayer identification number: | 111000003             |
| Number, street, and room:       | 2222 Red Lane Fairfax |
| City or town, State, Zip code:  | Fairfax VA 22031      |
| Quarter ending:                 | 3312011               |

### Form 6197 Part I Computation of Tax

| Line number | If the fuel economy (mpg) of the automobile model type is:   |                   |              | (d) Number of cars sold | (e) Tax due (multiply column (c) by column (d)) | Line number | If the fuel economy (mpg) of the automobile model type is: |                   |              | (d) Number of cars sold | (e) Tax due (multiply column (c) by column (d)) |
|-------------|--|-------------------|--------------|-------------------------|---|-------------|--|-------------------|--------------|-------------------------|---|
|             | (a) At least   | (b) But less than | (c) Tax rate |                         |   |             | (a) At least   | (b) But less than | (c) Tax rate |                         |   |
| <b>1</b>    | 22.5   | —                 | \$0          |                         |   | <b>7</b>    | 16.5   | 17.5              | \$3,000      | 96                      | 288000.00                                       |
| <b>2</b>    | 21.5   | 22.5              | 1,000        |                         |   | <b>8</b>    | 15.5   | 16.5              | 3,700        |                         |   |
| <b>3</b>    | 20.5   | 21.5              | 1,300        |                         |   | <b>9</b>    | 14.5   | 15.5              | 4,500        |                         |   |
| <b>4</b>    | 19.5   | 20.5              | 1,700        |                         |   | <b>10</b>   | 13.5   | 14.5              | 5,400        |                         |   |
| <b>5</b>    | 18.5   | 19.5              | 2,100        | 2997                    | 6293700.00                                      | <b>11</b>   | 12.5   | 13.5              | 6,400        |                         |   |
| <b>6</b>    | 17.5   | 18.5              | 2,600        |                         |   | <b>12</b>   | —  | 12.5              | 7,700        |                         |   |
| <b>13</b>   | Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40 |                   |              |                         |   |             |  |                   |              |                         | 6581700.00                                      |

### Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

| Line no.   | Fuel economy rating | No. of vehicles | Make, model name, and model year |
|------------|---------------------|-----------------|----------------------------------|
| from above |                     |                 |                                  |
| 5          | 19.0                | 848             | 2007 Chrysler 300 SRT-8          |
| 5          | 19.0                | 1449            | 2007 Dodge Charger SRT-8         |
| 5          | 19.0                | 700             | 2007 Dodge Magnum SRT-8          |
| 7          | 17.118              | 96              | 2007 Dodge Viper                 |

### **F720 Test 3**

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – Binary attachment 8453-EX

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 201103

Filer

EIN - 111000000

Name – WCSM Cooperative & Sub

NameControl - WCSM

USAddress – 4567 Hickory Lane La Vergne TN 37086

Officer

Name – Stephen M Hoffman

Title - President

Phone – 6157938522

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – -000000002

Phone -6157932222

EmailAddress -

DatePrepared –self select

SelfEmployed – Y

TaxYear - 2011

binaryAttachmentCount -1 8453-EX Excise Tax Declaration for an IRS e-file Return

|                        |  |                |
|------------------------|--|----------------|
| <b>720 ATS Test #3</b> | <b>Quarterly Federal Excise Tax Return</b> | <b>TY 2011</b> |
|------------------------|--|----------------|

|                                 |                        |
|---------------------------------|------------------------|
| Name:                           | WCSM Cooperative & Sub |
| Taxpayer identification number: | 111000000              |
| Number, street, and room:       | 4567 Hickory Lane      |
| City or town, State, Zip code:  | La Vergne TN 37086     |

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| Line                    | Data                     |
|-------------------------|--------------------------|
| Final return checkbox   | <input type="checkbox"/> |
| Address change checkbox | <input type="checkbox"/> |

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## FORM 720 - PART I

| <b>IRS No</b> | <b>Environmental Taxes (attach Form 6627)</b> | <b>Tax</b>       | <b>IRS No</b> |
|---------------|---|------------------|---------------|
| 18            | Domestic petroleum oil spill tax              | <b>629488.56</b> | 18            |
| 21            | Imported petroleum products oil spill tax     | <b>81251704</b>  | 21            |
| 98            | Ozone-depleting chemicals (ODCs)              |                  | 98            |
| 19            | ODC tax on imported products                  |                  | 19            |

| <b>IRS No</b> | <b>Communications and Air Transportation Taxes</b>                                   | <b>Tax</b> | <b>IRS No</b> |
|---------------|--|------------|---------------|
| 22            | Local telephone service, toll telephone service, and teletypewriter exchange service |            | 22            |
| 26            | Transportation of persons by air   |            | 26            |
| 28            | Transportation of property by air  |            | 28            |
| 27            | Use of international air travel facilities   |            | 27            |

| <b>IRS No</b> | <b>Fuel Taxes</b>   | <b>Number of gallons</b> | <b>Rate</b> | <b>Tax</b>         | <b>IRS No</b> |
|---------------|---|--------------------------|-------------|--------------------|---------------|
| 60            | 60(a) - Diesel fuel, tax on removal at terminal rack  | <b>25498305</b>          | .244        | <b>6221586.40</b>  | 60            |
|               | 60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack                        |                          | .244        |                    |               |
|               | 60 (c) – Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack |                          | .244        |                    |               |
| 104           | Diesel-water fuel emulsion  |                          | .198        |                    | 104           |
| 105           | Dyed diesel fuel, LUST tax  | <b>3152211</b>           | .001        | <b>3152.21</b>     | 105           |
| 107           | Dyed kerosene, LUST tax   |                          | .001        |                    | 107           |
| 119           | LUST tax, other exempt removals (see instructions)  |                          | .001        |                    | 119           |
| 35            | (a) Kerosene, tax on removal at terminal rack (see instructions)                                      | 6579612                  | .244        | 1605425.33         | 35            |
|               | (b) Kerosene, tax on taxable events other than removal at terminal rack                               |                          | .244        |                    |               |
| 69            | Kerosene for use in aviation (see instructions)   |                          | .219        |                    | 69            |
| 77            | Kerosene for use in commercial aviation (other than foreign trade)                                    |                          | .044        |                    | 77            |
| 111           | Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade                    |                          | .001        |                    | 111           |
| 79            | Other fuels (see instructions)  |                          |             |                    | 79            |
| 62            | (a) Gasoline, tax on removal at terminal rack   | <b>86986957</b>          | .184        | <b>16005600.09</b> | 62            |
|               | (b) Gasoline, tax on taxable events other than removal at terminal rack                               |                          | .184        |                    |               |
|               | (c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack      |                          | .184        |                    |               |
| 14            | Aviation gasoline   |                          | .194        |                    | 14            |
| 112           | Liquefied petroleum gas (LPG)   |                          | .183        |                    | 112           |
| 118           | “P Series” fuels  |                          | .184        |                    | 118           |
| 120           | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)   |                          | .183        |                    | 120           |
| 121           | Liquefied hydrogen  |                          | .184        |                    | 121           |

| <b>IRS No</b> | <b>Fuel Taxes</b>  | <b>Number of gallons</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|--|--------------------------|-------------|------------|---------------|
| 122           | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process |                          | .244        |            | 122           |
| 123           | Liquid fuel derived from biomass   |                          | .244        |            | 123           |
| 124           | Liquefied natural gas (LNG)  |                          | .243        |            | 124           |

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| <b>IRS No</b> | <b>Retail Tax</b>  | <b>Rate</b>        | <b>Tax</b> | <b>IRS No</b> |
|---------------|--|--------------------|------------|---------------|
| 33            | Truck, trailer, and semitrailer chassis and bodies, and tractors | 12% of sales price |            | 33            |

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| <b>IRS No</b> | <b>Ship Passenger Tax</b> | <b>Number of persons</b> | <b>Rate</b>    | <b>Tax</b> | <b>IRS No</b> |
|---------------|---------------------------|--------------------------|----------------|------------|---------------|
| 29            | Transportation by water   |                          | \$3 per person |            | 29            |

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| <b>IRS No</b> | <b>Other Excise Tax</b>            | <b>Amount of obligations</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|------------------------------------|------------------------------|-------------|------------|---------------|
| 31            | Obligations not in registered form |                              | .01         |            | 31            |

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| <b>IRS No</b> | <b>Manufacturers Taxes</b> | <b>Number of tons</b> | <b>Sales price</b> | <b>Rate</b>         | <b>Tax</b> | <b>IRS No</b> |
|---------------|----------------------------|-----------------------|--------------------|---------------------|------------|---------------|
| 36            | Coal—Underground mined     |                       |                    | \$1.10 per ton      |            | 36            |
| 37            | Coal—Underground mined     |                       |                    | 4.4% of sales price |            | 37            |
| 38            | Coal—Surface mined         |                       |                    | \$ .55 per ton      |            | 38            |
| 39            | Coal—Surface mined         |                       |                    | 4.4% of sales price |            | 39            |

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| <b>IRS No</b> | <b>Manufacturers Taxes</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|----------------------------|------------|---------------|
|---------------|----------------------------|------------|---------------|

| <b>IRS No</b> | <b>Manufacturers Taxes</b>  | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|------------|---------------|
| 108           | Taxable tires other than bias ply or super single tires (see instructions)                                      |            | 108           |
| 109           | Taxable bias ply or super single tires (other than super single tires designed for steering) (see instructions) |            | 109           |
| 113           | Taxable tires, super single tires designed for steering (see instructions)                                      |            | 113           |

| <b>IRS No</b> | <b>Manufacturers Taxes</b>  | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|------------|---------------|
| 40            | Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/> |            | 40            |

| <b>IRS No</b> | <b>Manufacturers Taxes</b>  | <b>Tax</b> | <b>IRS No</b> |
|---------------|-----------------------------|------------|---------------|
| 97            | Vaccines (see instructions) |            | 97            |

| <b>IRS No</b> | <b>Foreign Insurance Taxes</b>  | <b>Premiums paid</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|----------------------|-------------|------------|---------------|
|               | Policies issued by foreign insurers (see instructions)                |                      | .04         |            |               |
| 30            | Casualty insurance and indemnity bonds                                |                      |             |            | 30            |
|               | Life insurance, sickness and accident policies, and annuity contracts |                      | .01         |            |               |
|               | Reinsurance   |                      | .01         |            |               |

|          |  |                    |
|----------|--|--------------------|
| <b>1</b> | Total. Add all amounts in Part I. Complete Schedule A unless one-time filing | <b>25277769.65</b> |
|----------|--|--------------------|

**FORM 720 - PART 2**

| <b>IRS No</b> |   | <b>Rate</b>        | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|--------------------|------------|---------------|
| 41            | Sport fishing equipment (other than fishing rods and fishing poles) | 10% of sales price |            | 41            |
| 110           | Fishing rods and fishing poles (limits apply, see instructions)     | 10% of sales price |            | 110           |
| 42            | Electric outboard motors  | 3% of sales price  |            | 42            |
| 114           | Fishing tackle boxes  | 3% of sales price  |            | 114           |
| 44            | Bows, quivers, broadheads, and points                               | 11% of sales price |            | 44            |
| 106           | Arrow shafts  | \$ .45 per shaft   |            | 106           |
| 140           | Indoor tanning services   | 10% of amount paid |            | 140           |

| <b>IRS No</b> |   | <b>Number of gallons</b> | <b>Rate</b> | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|--------------------------|-------------|------------|---------------|
| 64            | Inland waterways fuel use tax                             |                          | \$ .20      |            | 64            |
| 125           | LUST tax on inland waterways fuel use (see instructions)  |                          | .001        |            | 125           |
| 51            | Alcohol sold as but not used as fuel (see instructions)   |                          |             |            | 51            |
| 117           | Biodiesel sold as but not used as fuel (see instructions) |                          |             |            | 117           |

| <b>IRS No</b> | <b>Floor Stocks Tax</b>                                     | <b>Tax</b> | <b>IRS No</b> |
|---------------|---|------------|---------------|
| 20            | Ozone-depleting chemicals (floor stocks). Attach Form 6627. |            | 20            |

**2** Total. Add all amounts in Part II.

**FORM 720 - PART 3**

|          |   |          |                    |
|----------|---|----------|--------------------|
| <b>3</b> | Total tax. Add line 1, Part I, and line 2, Part II  | <b>3</b> | <b>25277769.65</b> |
| <b>4</b> | Claims (see instructions; complete Schedule C)  | <b>4</b> |                    |
| <b>5</b> | Deposits made for the quarter   | <b>5</b> | <b>30183990.00</b> |
|          | Check here if you used the safe harbor rule to make your deposits. <input type="checkbox"/> |          |                    |
| <b>6</b> | Overpayment from previous quarters  | <b>6</b> | <b>33120.00</b>    |
| <b>7</b> | Enter the amount from Form 720X included on line 6, if any                                  | <b>7</b> | <b>33120.00</b>    |
| <b>8</b> | Total of lines 5 and 6  | <b>8</b> | <b>30217110.00</b> |



|           |  |           |                           |
|-----------|--|-----------|---------------------------|
| <b>9</b>  | Add lines 4 and 8  | <b>9</b>  | <b><i>30217110.00</i></b> |
|           | Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose                                    |           |                           |
| <b>10</b> | Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it | <b>10</b> |                           |
|           | Overpayment. If line 9 is greater than line 3, enter the difference.   |           |                           |
| <b>11</b> | Check if you want the overpayment: Applied to your next return, <input type="checkbox"/>   | <b>11</b> | <b><i>4939340.35</i></b>  |
|           | Check if you want the overpayment: Refunded to you.   X  |           |                           |

**FORM 720 - SCHEDULE A**  
**Schedule A Excise Tax Liability (see instructions)**

**1 Regular method taxes**

| (a) Record of Net Tax Liability |   | Period            |                     |
|---------------------------------|---|-------------------|---------------------|
|                                 |   | 1st–15th day      | 16th–last day       |
| First month                     | A | <b>4162192.08</b> | B <b>4162192.08</b> |
| Second month                    | C | <b>4195055.46</b> | D <b>4195055.46</b> |
| Third month                     | E | <b>4281637.29</b> | F <b>4281637.28</b> |
| Special rule for September*     |   |                   | G                   |

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. **25277769.65**

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

| (a) Record of Taxes Considered as Collected |   | Period       |               |
|---|---|--------------|---------------|
|   |   | 1st–15th day | 16th–last day |
| First month                                 | M |              | N             |
| Second month                                | O |              | P             |
| Third month                                 | Q |              | R             |
| Special rule for September*                 |   |              | S             |

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

**FORM 720 - 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 IRS No. 60(a) on Form 720

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 IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal

Gasoline, gallons received in a two-party exchange within a terminal,  
included on IRS No. 62(a) on Form 720

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 IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a  
terminal

**Form 720 Schedule C - Claims**

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

| <b>1</b> | <b>Nontaxable Use of Gasoline</b> | <b>Period of claim</b> |             |                | <b>YYYYMMDD-<br/>YYYYMMDD</b> |            |
|----------|-----------------------------------|------------------------|-------------|----------------|-------------------------------|------------|
|          |                                   | <b>Type of<br/>use</b> | <b>Rate</b> | <b>Gallons</b> | <b>Amount of<br/>claim</b>    | <b>CRN</b> |
| a        | Gasoline                          |                        | \$.183      |                |                               | 362        |
| b        | Exported                          |                        | .184        |                |                               | 411        |

| <b>2</b> | <b>Nontaxable Use of Aviation<br/>Gasoline</b>               | <b>Period of claim</b> |             |                | <b>YYYYMMDD-<br/>YYYYMMDD</b> |            |
|----------|--|------------------------|-------------|----------------|-------------------------------|------------|
|          |  | <b>Type of<br/>use</b> | <b>Rate</b> | <b>Gallons</b> | <b>Amount of<br/>claim</b>    | <b>CRN</b> |
| a        | Used in commercial<br>aviation (other than<br>foreign trade) |                        | \$.15       |                |                               | 354        |
| b        | Other nontaxable use   |                        | .193        |                |                               | 324        |
| c        | Exported   |                        | .194        |                |                               | 412        |
| d        | LUST tax on aviation<br>fuels used in foreign trade          |                        | .001        |                |                               | 433        |

| <b>3</b> | <b>Nontaxable Use of Undyed<br/>Diesel Fuel</b> | <b>Period of claim</b> |             |                | <b>YYYYMMDD-<br/>YYYYMMDD</b> |            |
|----------|---|------------------------|-------------|----------------|-------------------------------|------------|
|          |   | <b>Type of<br/>use</b> | <b>Rate</b> | <b>Gallons</b> | <b>Amount of<br/>claim</b>    | <b>CRN</b> |
| a        | Nontaxable use                                  |                        | \$.243      |                |                               | 360        |
| b        | Use in trains                                   |                        | .243        |                |                               | 353        |
| c        | Use in certain intercity<br>and local buses     |                        | .17         |                |                               | 350        |
| d        | Use on a farm for<br>farming purposes           |                        | .243        |                |                               | 360        |
| e        | Exported  |                        | .244        |                |                               | 413        |

| <b>4</b> | <b>Nontaxable Use of Undyed<br/>Kerosene (Other Than Kerosene<br/>Used in Aviation)</b> | <b>Period of claim</b> |  |  | <b>YYYYMMDD-<br/>YYYYMMDD</b> |  |
|----------|---|------------------------|--|--|-------------------------------|--|
|          |   |                        |  |  |                               |  |

|   | Type of use                              | Rate   | Gallons | Amount of claim | CRN |
|---|--|--------|---------|-----------------|-----|
| a | Nontaxable use                           | \$.243 |         |                 | 346 |
| b | Use in certain intercity and local buses | .17    |         |                 | 347 |
| c | Use on a farm for farming purposes       | .243   |         |                 | 346 |
| d | Exported                                 | .244   |         |                 | 414 |
| e | Nontaxable use faxed at \$.044           | .043   |         |                 | 377 |
| f | Nontaxable use taxed at \$.219           | .218   |         |                 | 369 |

| 5 | Kerosene Used in Aviation   | Period of claim | YYYYMMDD-YYYYMMDD |                 |     |
|---|---|-----------------|-------------------|-----------------|-----|
|   | Type of use   | Rate            | Gallons           | Amount of claim | CRN |
| a | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 | \$.200          |                   |                 | 346 |
| b | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219 | .175            |                   |                 | 355 |
| c | Nontaxable use (other than use by state or local government) taxed at \$.244    | .243            |                   |                 | 346 |
| d | Nontaxable use (other than use by state or local government) taxed at \$.219    | .218            |                   |                 | 369 |
| e | LUST tax on aviation fuels used in foreign trade                                | .001            |                   |                 | 433 |

| 6 | Nontaxable Use of Alternative Fuel |        |  |                 |     |
|---|------------------------------------|--------|--|-----------------|-----|
|   | Type of use                        | Rate   | Gallons or gasoline gallon equivalents (GGE) | Amount of claim | CRN |
| a | Liquefied petroleum gas (LPG)      | \$.183 |  |                 | 419 |
| b | "P Series" fuels                   | .183   |  |                 | 420 |

6

## Nontaxable Use of Alternative Fuel

|   | Type of use  | Rate | Gallons or gasoline gallon equivalents (GGE) | Amount of claim | CRN |
|---|--|------|--|-----------------|-----|
| c | Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    | .183 |  |                 | 421 |
| d | Liquefied hydrogen   | .183 |  |                 | 422 |
| e | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243 |  |                 | 423 |
| f | Liquid fuel derived from biomass   | .243 |  |                 | 424 |
| g | Liquefied natural gas (LNG)  | .243 |  |                 | 425 |
| h | Liquefied gas derived from biomass   | .183 |  |                 | 435 |

| 7 | Sales by Registered Ultimate Vendors of Undyed Diesel Fuel | Period of claim<br>Registration Number | Rate   | Gallons | Amount of claim | CRN |
|---|--|--|--------|---------|-----------------|-----|
| a | Use by a state or local government                         |  | \$.243 |         |                 | 360 |
| b | Use in certain intercity and local buses                   |  | .17    |         |                 | 350 |

| 8 | Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) | Period of claim<br>Registration Number | Rate   | Gallons | Amount of claim | CRN |
|---|---|--|--------|---------|-----------------|-----|
| a | Use by a state or local government  |  | \$.243 |         |                 | 346 |
| b | Sales from a blocked pump   |  | .243   |         |                 | 346 |
| c | Use in certain intercity and local buses  |  | .17    |         |                 | 347 |

| 9 | Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation  | Type of use | Registration Number | Rate   | Gallons | Amount of claim | CRN |
|---|---|-------------|---------------------|--------|---------|-----------------|-----|
|   |   |             |                     |        |         |                 |     |
| a | Use in commercial aviation (other than foreign trade) taxed at \$.219 |             |                     | \$.175 |         |                 | 355 |
| b | Use in commercial aviation (other than foreign trade) taxed at \$.244 |             |                     | .200   |         |                 | 417 |
| c | Nonexempt use in noncommercial aviation                               |             |                     | .025   |         |                 | 418 |
| d | Other nontaxable uses taxed at \$.244                                 |             |                     | .243   |         |                 | 346 |
| e | Other nontaxable uses taxed at \$.219                                 |             |                     | .218   |         |                 | 369 |
| f | LUST tax on aviation fuels used in foreign trade                      |             |                     | .001   |         |                 | 433 |

| 10 | Sales by Registered Ultimate Vendors of Gasoline | Registration Number | Rate   | Gallons | Amount of claim | CRN |
|----|--|---------------------|--------|---------|-----------------|-----|
|    |  |                     |        |         |                 |     |
| a  | Use by a nonprofit educational organization      |                     | \$.183 |         |                 | 362 |
| b  | Use by a state or local government               |                     | .183   |         |                 | 362 |

| 11 | Sales by Registered Ultimate Vendors of Aviation Gasoline | Registration Number | Rate   | Gallons | Amount of claim | CRN |
|----|---|---------------------|--------|---------|-----------------|-----|
|    |   |                     |        |         |                 |     |
| a  | Use by a nonprofit educational organization               |                     | \$.193 |         |                 | 324 |
| b  | Use by a state or local government                        |                     | .193   |         |                 | 324 |

| 12 Alcohol Fuel Mixture Credit |   | Period of claim        | YYYYMMDD-<br>YYYYMMDD |                    |
|--------------------------------|---|------------------------|-----------------------|--------------------|
|                                |   | Registration<br>Number |                       |                    |
|                                |   | Rate                   | Gal. of<br>Alcohol    | Amount of<br>claim |
|                                |   |                        |                       | CRN                |
| a                              | Alcohol fuel mixtures containing ethanol                      | \$ .45                 |                       | 393                |
| b                              | Alcohol fuel mixtures containing alcohol (other than ethanol) | .60                    |                       | 394                |

---

| 13 Biodiesel or Renewable Diesel Mixture Credit |  | Period of claim        | YYYYMMDD-<br>YYYYMMDD                             |                    |
|---|--|------------------------|---|--------------------|
|   |  | Registration<br>Number |   |                    |
|   |  | Rate                   | Gal. of<br>Biodiesel<br>or<br>Renewable<br>Diesel | Amount of<br>claim |
|   |  |                        |   | CRN                |
| a   | Biodiesel (other than agri-biodiesel) mixtures | \$1.00                 |   | 388                |
| b   | Agri-biodiesel mixtures                        | 1.00                   |   | 390                |
| c   | Renewable diesel mixtures                      | 1.00                   |   | 307                |

---

| 14 Alternative Fuel Credit and Alternative Fuel Mixture Credit |   | Registration<br>Number |  |                    |
|--|---|------------------------|--|--------------------|
|  |   | Rate                   | Gallons or<br>gasoline<br>gallon<br>equivalents<br>(GGE) | Amount of<br>claim |
|  |   |                        |  | CRN                |
| a  | Liquefied petroleum gas (LPG)   | \$.50                  |  | 426                |
| b  | "P Series" fuels  | .50                    |  | 427                |
| c  | Compressed natural gas (CNG)<br>(GGE = 121 cu. ft.)                                       | .50                    |  | 428                |
| d  | Liquefied hydrogen  | .50                    |  | 429                |
| e  | Any liquid fuel derived from coal<br>(including peat) through the Fischer-Tropsch process | .50                    |  | 430                |
| f  | Liquid fuel derived from biomass  | .50                    |  | 431                |
| g  | Liquefied natural gas (LNG)   | .50                    |  | 432                |
| h  | Liquefied gas derived from biomass  | .50                    |  | 436                |
| i  | Compressed gas derived from<br>biomass (GGE = 121 cu.ft.)                                 | .50                    |  | 437                |

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**14 Other claims**

|  | Amount of<br>claim | CRN |
|--|--------------------|-----|
| a Section 4051(d) tire credit (tax on vehicle reported on<br>IRS No. 33) |                    | 366 |
| b Exported dyed diesel fuel (see Caution above line 1 on<br>page 4)      |                    | 415 |
| c Exported dyed kerosene (see Caution above line 1 on<br>page 4)         |                    | 416 |
| d Diesel-water fuel emulsion (see instructions)                          |                    |     |
| e Registered credit card issuers   |                    |     |
| <b>Number of Tires</b>   |                    |     |
| f Taxable tires other than bias ply or super single tires                |                    | 396 |
| g Taxable tires, bias ply or super single<br>tires designed for steering |                    | 304 |
| h Taxable tires, super single tires<br>designed for steering             |                    | 305 |
| i  |                    |     |
| j  |                    |     |
| k  |                    |     |

|  | Amount of<br>claim | CRN |
|--|--------------------|-----|
| 16 Total claims. Add all amounts on lines 1–15. Enter<br>the result here and on page 2, Part III, line 4 of<br>Form 720. | 16                 |     |

**Form 6627**

|                          |                            |                |
|--------------------------|----------------------------|----------------|
| <b>Form 6627 Test #3</b> | <b>Environmental Taxes</b> | <b>TY 2011</b> |
|--------------------------|----------------------------|----------------|

|                                 |                        |
|---------------------------------|------------------------|
| Name:                           | WCSN Cooperative & Sub |
| Taxpayer identification number: | 111000000              |
| Number, street, and room:       | 4567 Hickory Lane      |
| City or town, State, Zip code:  | La Vergne TN 37086     |

**Form 6627 - Part I Tax on Petroleum**

|  |                |             |         |
|--|----------------|-------------|---------|
|  | (a)<br>Barrels | (b)<br>Rate | (c) Tax |
|--|----------------|-------------|---------|

|          |   | (a)<br>Barrels  | (b)<br>Rate           | (c) Tax          |
|----------|---|-----------------|-----------------------|------------------|
| <b>1</b> | Crude oil received at a U.S. refinery   | <b>7868607</b>  |                       |                  |
| <b>2</b> | Crude oil taxed before receipt at refinery<br>Taxable crude oil. Subtract line 2 from line 1.   |                 |                       |                  |
| <b>3</b> | Multiply column (a) by column (b) and enter the amount of tax in column (c)<br>Crude oil used in or exported from the U.S.  | <b>7868607</b>  | <b>\$.08<br/>bbl.</b> | <b>629488.56</b> |
| <b>4</b> | before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)<br>Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18 |                 | <b>\$.08<br/>bbl.</b> | <b>629488.56</b> |
| <b>5</b> | Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a).<br>Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21       | <b>10156463</b> | <b>\$.08<br/>bbl.</b> | <b>812517.04</b> |

## Form 6627 - Part II 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 II instructions) | (d) Tax (multiply column (b) by column (c)) |
|----------|---|----------------------|--|---|
| <b>1</b> |   |                      |  |   |
| <b>2</b> |   |                      |  |   |
| <b>3</b> |   |                      |  |   |
| <b>4</b> | Total ozone-depleting chemicals tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 98 |                      |  |   |

## Form 6627 - Part III - 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 III instructions) |
|---|---|------------------------|---------------------------|-------------------|-----------------|-------------------------------------|
| 1 |   |                        |                           |                   |                 |                                     |
| 2 |   |                        |                           |                   |                 |                                     |
| 3 |   |                        |                           |                   |                 |                                     |
|   | Total ODC tax on imported products. Add all amounts in column (f),  |                        |                           |                   |                 |                                     |
| 4 | include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 19 |                        |                           |                   |                 |                                     |

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## Form 6627 - Part IV - Tax on Floor Stocks of ODCs, IRS No. 20

|   | (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 |   |                      |  |   |
|   | Total floor stocks tax. Add all amounts in column (d),  |                      |  |   |
| 4 | include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 20 |                      |  |   |

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## **Exhibit 6- Tax Year 2011 2290 Test Scenarios**

## **Exhibit 6- Tax Year 2011 2290 Test Scenarios**

# Form 2290 - Test 1

## ***F2290 Schedule 1 test 1***

---

### Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN:

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType: 2290

FirstUsedDate: 201107

### Filer

EIN- 111000004

Name: SGFN Transport

NameControl - SGFN

USAddress: 6 South Lake Court Antioch CA 90210

### Officer

Name: James R Cook

Title: President

Phone: 9253822121

EmailAddress:

DateSigned: self select

TaxpayerPIN: self select

### Preparer

Name: Thomas Doe

PTIN: P000000005

Phone - 9253822222

EmailAddress -

DatePrepared - self select

SelfEmployed: Y

TaxYear: 2011

binaryAttachmentCount - 0

## Form 2290 - Test 1

### IRS PAYMENT:

RTN: 011201526

ACCT #: 1234000000

TYPE OF ACCOUNT: Checking

AMOUNT OF PAYMENT: 275

REQUESTED PAYMENT DATE: **The “RequestedPaymentDate” in the IRS Payment Record must not be less than the “Received Date”. Also, if the IRS Payment Record is present, the “Received Date” can not be a weekend date or FRB holiday**

TAXPAYER DAYTIME PHONE NUMBER: 9253822121

# Form 2290 - Test 1

|   |   |                |
|---|---|----------------|
| <b>Form 2290 Schedule 1<br/>Test #1</b> | <b>Heavy Highway Vehicle Use Tax Return</b> | <b>TY 2011</b> |
|---|---|----------------|

|                                 |                    |  |
|---------------------------------|--------------------|--|
| Name:                           | SGFN Transport     |  |
| Taxpayer identification number: | 111000004          |  |
| Number, street, and room:       | 6 South Lake Court |  |
| City or town, State, Zip code:  | Antioch CA 90210   |  |

|  | Line Description  | Line Value | Write-in / Literal / Attachments |
|--|---|------------|----------------------------------|
|  | Amended Return Checkbox for e-File only   |            |                                  |
|  | Form 2290, Amended Return as of Month for e-File only   |            |                                  |
|  | Address Change Checkbox   |            |                                  |
|  | Final return checkbox   |            |                                  |
|  | Part I, Line 1, First Used  | 201107     |                                  |
|  | Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)  | 275.00     |                                  |
|  | Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet |            |                                  |
|  | Part I, Line 4 - Total Tax  | 275.00     |                                  |
|  | Part I, Line 5 Amount   |            |                                  |
|  | Part I, Line 6 Amount   | 275.00     |                                  |
|  | Part I, Line 6 EFTPS Payment Checkbox   |            |                                  |
|  | Part II Line 7 - 5000 Miles Checkbox  |            |                                  |
|  | Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox   |            |                                  |
|  | Part II, Line 8a, Not Subject To The Tax Checkbox   |            |                                  |
|  | Part II, Line 8b, Vehicle identification numbers  |            |                                  |
|  | Part II, Line 9, Suspended Vehicle identification numbers   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On   |            |                                  |

# Form 2290 - Test 1

| Category   | Taxable Gross Weight<br>(in pounds)                          | (1) Annual tax (vehicles<br>used during July) |                             | (2) Partial-period tax<br>vehicles first used after<br>July) See the tables on<br>page 10 of the<br>instructions.) |                             | (3) Number of<br>Vehicles             |                                 | (4) Amount<br>of tax (col.<br>(1) or (2)<br>times col.<br>(3)) | Category |
|--|--|---|-----------------------------|--|-----------------------------|---------------------------------------|---------------------------------|--|----------|
|  |  | (a)<br>Vehicles<br>Except<br>Logging*         | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging*  | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging* | (b)<br>Logging<br>Vehicles<br>* |  |          |
| A  | 55,000   | \$25.00                                       | \$18.75                     |  |                             |                                       |                                 |  | A        |
| B  | 55,001 – 56,000  | \$30.50                                       | \$22.88                     |  |                             |                                       |                                 |  | B        |
| C  | 56,001 – 57,000  | \$36.00                                       | \$27.00                     |  |                             |                                       |                                 |  | C        |
| D  | 57,001 – 58,000  | \$41.50                                       | \$31.13                     |  |                             |                                       |                                 |  | D        |
| E  | 58,001 – 59,000  | \$47.00                                       | \$35.25                     |  |                             |                                       |                                 |  | E        |
| F  | 59,001 – 60,000  | \$52.50                                       | \$39.38                     |  |                             |                                       |                                 |  | F        |
| G  | 60,001 – 61,000  | \$58.00                                       | \$43.50                     |  |                             |                                       |                                 |  | G        |
| H  | 61,001 – 62,000  | \$63.50                                       | \$47.63                     |  |                             |                                       |                                 |  | H        |
| I  | 62,001 – 63,000  | \$69.00                                       | \$51.75                     |  |                             |                                       |                                 |  | I        |
| J  | 63,001 – 64,000  | \$74.50                                       | \$55.88                     |  |                             |                                       |                                 |  | J        |
| K  | 64,001 – 65,000  | \$80.00                                       | \$60.00                     |  |                             |                                       |                                 |  | K        |
| L  | 65,001 – 66,000  | \$85.50                                       | \$64.13                     |  |                             |                                       |                                 |  | L        |
| M  | 66,001 – 67,000  | \$91.00                                       | \$68.25                     |  |                             |                                       |                                 |  | M        |
| N  | 67,001 – 68,000  | \$96.50                                       | \$72.38                     |  |                             |                                       |                                 |  | N        |
| O  | 68,001 – 69,000  | \$102.00                                      | \$76.50                     |  |                             |                                       |                                 |  | O        |
| P  | 69,001 – 70,000  | \$107.50                                      | \$80.63                     |  |                             |                                       |                                 |  | P        |
| Q  | 70,001 – 71,000  | \$113.00                                      | \$84.75                     |  |                             |                                       |                                 |  | Q        |
| R  | 71,001 – 72,000  | \$118.50                                      | \$88.75                     |  |                             |                                       |                                 |  | R        |
| S  | 72,001 – 73,000  | \$124.00                                      | \$93.00                     |  |                             |                                       |                                 |  | S        |
| T  | 73,001 – 74,000  | \$129.50                                      | \$97.13                     |  |                             |                                       |                                 |  | T        |
| U  | 74,001 – 75,000  | \$135.00                                      | \$101.25                    |  |                             |                                       |                                 |  | U        |
| V  | Over 75,000  | \$137.50                                      | \$103.13                    |  |                             | 2                                     |                                 | 275.00   | V        |
| Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here<br>(this should be the same total of taxable vehicles shown on Scheduleb1, Part II, line<br>c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 |  |   |                             |  |                             | 2                                     |                                 | \$275.00   |          |
| W  | Tax-Suspended Vehicles (See Part II<br>in the instructions.) |   |                             |  |                             |                                       |                                 |  |          |



# Form 2290 - Test 1

## Form 2290, Schedule 1, Part I

Vehicles on Which You Are Reporting Tax. Enter VIN and category.

|   | VIN               | Category |
|---|-------------------|----------|
| 1 | 1FUPBDB6PR5537422 | V        |
| 2 | CA213HP1731082348 | V        |
| 3 |                   |          |
| 4 |                   |          |
| 5 |                   |          |

---

## Form 2290, Schedule 1, Part II

### Summary of Reported Vehicles

- |  |   |   |
|--|---|---|
| a. Total number of vehicles  | a | 2 |
| b. Enter the total number of taxable vehicles on which the tax is suspended (category W) | b |   |
| c. Total number of taxable vehicles. Subtract line b from line a                         | c | 2 |

# Form 2290 - Test 2

## ***F2290 Schedule 1 test 2***

---

### Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 201107

### Filer

EIN- 111000011

Name: PMSN Cargo Transport

NameControl - PMSN

USAddress -23 North Avenue Reading PA 19610

### Officer

Name: James R Cook

Title - President

Phone: 7035642121

EmailAddress -

DateSigned: self select

TaxpayerPIN: self select

### Preparer

Name: Thomas Doe

PT1N: P000000006

Phone -7035642222

EmailAddress -

DatePrepared -self select

SelfEmployed: Y

TaxYear - 2011

binaryAttachmentCount - 0

# Form 2290 - Test 2

|   |   |                |
|---|---|----------------|
| <b>Form 2290 Schedule 1<br/>Test #2</b> | <b>Heavy Highway Vehicle Use Tax Return</b> | <b>TY 2011</b> |
|---|---|----------------|

|                                 |                      |
|---------------------------------|----------------------|
| Name:                           | PMSN Cargo Transport |
| Taxpayer identification number: | 111000011            |
| Number, street, and room:       | 23 North Avenue      |
| City or town, State, Zip code:  | Reading PA 19610     |

|  | Line Description  | Line Value | Write-in / Literal / Attachments |
|--|---|------------|----------------------------------|
|  | Amended Return Checkbox for e-File only   |            |                                  |
|  | Form 2290, Amended Return as of Month for e-File only   |            |                                  |
|  | Address Change Checkbox   |            |                                  |
|  | Final return checkbox   |            |                                  |
|  | Part I, Line 1, First Used  | 201107     |                                  |
|  | Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)  | 4024.50    |                                  |
|  | Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet |            |                                  |
|  | Part I, Line 4 - Total Tax  | 4024.50    |                                  |
|  | Part I, Line 5 Amount   |            |                                  |
|  | Part I, Line 6 Amount   | 4024.50    |                                  |
|  | Part I, Line 6 EFTPS Payment Checkbox   | X          |                                  |
|  | Part II Line 7 - 5000 Miles Checkbox  |            |                                  |
|  | Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox   |            |                                  |
|  | Part II, Line 8a, Not Subject To The Tax Checkbox   |            |                                  |
|  | Part II, Line 8b, Vehicle identification numbers  |            |                                  |
|  | Part II, Line 9, Suspended Vehicle identification numbers   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On   |            |                                  |

# Form 2290 - Test 2

| Category   | Taxable Gross Weight<br>(in pounds)                          | (1) Annual tax (vehicles<br>used during July) |                             | (2) Partial-period tax<br>vehicles first used after<br>July) See the tables on<br>page 10 of the<br>instructions.) |                             | (3) Number of<br>Vehicles             |                                 | (4) Amount<br>of tax (col.<br>(1) or (2)<br>times col.<br>(3)) | Category |
|--|--|---|-----------------------------|--|-----------------------------|---------------------------------------|---------------------------------|--|----------|
|  |  | (a)<br>Vehicles<br>Except<br>Logging*         | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging*  | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging* | (b)<br>Logging<br>Vehicles<br>* |  |          |
| A  | 55,000   | \$25.00                                       | \$18.75                     |  |                             |                                       |                                 |  | A        |
| B  | 55,001 – 56,000  | \$30.50                                       | \$22.88                     |  |                             |                                       |                                 |  | B        |
| C  | 56,001 – 57,000  | \$36.00                                       | \$27.00                     |  |                             |                                       |                                 |  | C        |
| D  | 57,001 – 58,000  | \$41.50                                       | \$31.13                     |  |                             |                                       |                                 |  | D        |
| E  | 58,001 – 59,000  | \$47.00                                       | \$35.25                     |  |                             |                                       |                                 |  | E        |
| F  | 59,001 – 60,000  | \$52.50                                       | \$39.38                     |  |                             |                                       |                                 |  | F        |
| G  | 60,001 – 61,000  | \$58.00                                       | \$43.50                     |  |                             |                                       |                                 |  | G        |
| H  | 61,001 – 62,000  | \$63.50                                       | \$47.63                     |  |                             |                                       |                                 |  | H        |
| I  | 62,001 – 63,000  | \$69.00                                       | \$51.75                     |  |                             | 1                                     |                                 | 69.00  | I        |
| J  | 63,001 – 64,000  | \$74.50                                       | \$55.88                     |  |                             |                                       |                                 |  | J        |
| K  | 64,001 – 65,000  | \$80.00                                       | \$60.00                     |  |                             |                                       |                                 |  | K        |
| L  | 65,001 – 66,000  | \$85.50                                       | \$64.13                     |  |                             |                                       |                                 |  | L        |
| M  | 66,001 – 67,000  | \$91.00                                       | \$68.25                     |  |                             |                                       |                                 |  | M        |
| N  | 67,001 – 68,000  | \$96.50                                       | \$72.38                     |  |                             |                                       |                                 |  | N        |
| O  | 68,001 – 69,000  | \$102.00                                      | \$76.50                     |  |                             |                                       |                                 |  | O        |
| P  | 69,001 – 70,000  | \$107.50                                      | \$80.63                     |  |                             |                                       |                                 |  | P        |
| Q  | 70,001 – 71,000  | \$113.00                                      | \$84.75                     |  |                             |                                       |                                 |  | Q        |
| R  | 71,001 – 72,000  | \$118.50                                      | \$88.75                     |  |                             |                                       |                                 |  | R        |
| S  | 72,001 – 73,000  | \$124.00                                      | \$93.00                     |  |                             |                                       |                                 |  | S        |
| T  | 73,001 – 74,000  | \$129.50                                      | \$97.13                     |  |                             | 4                                     |                                 | 518.00   | T        |
| U  | 74,001 – 75,000  | \$135.00                                      | \$101.25                    |  |                             |                                       |                                 |  | U        |
| V  | Over 75,000  | \$137.50                                      | \$103.13                    |  |                             | 25                                    |                                 | 3437.50  | V        |
| Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here<br>(this should be the same total of taxable vehicles shown on Schedule 1, Part II, line<br>c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 |  |   |                             |  |                             | 30                                    |                                 | \$4024.50  |          |
| W  | Tax-Suspended Vehicles (See Part II<br>in the instructions.) |   |                             |  |                             |                                       |                                 |  |          |

## Form 2290 - Test 2

### Form 2290, Schedule 1, Part I

**Vehicles on Which You Are Reporting Tax. Enter VIN and category.**

|     | VIN               | Category |
|-----|-------------------|----------|
| 1.  | 1XP5DB9X1XN463492 | V        |
| 2.  | 1XKWD89X8XR828981 | V        |
| 3.  | 1XKWDB9X2YR852839 | V        |
| 4.  | 1FVHAHAV03DK81663 | V        |
| 5.  | 4V4NC9GH16N430536 | V        |
| 6.  | 2HSCNAER5YC044891 | T        |
| 7.  | 1FUYDSEB9SH605922 | T        |
| 8.  | 1HSHBADNXSH612002 | I        |
| 9.  | 4V4NC9GH16N430553 | V        |
| 10. | 4V4NC9GH56N430538 | V        |
| 11. | 1FUJA6CK15LN39534 | V        |
| 12. | 1FUJA6CK55LN39536 | V        |
| 13. | 4V4ND1RJ3YN789114 | V        |
| 14. | 1FUYDSEB5YPB82581 | V        |
| 15. | 1FUYDSEB3YPB82515 | V        |
| 16. | 1FUYSSEB0YLG56420 | V        |
| 17. | 1FUJA6CV25DN73986 | T        |
| 18. | 1M1AA13Y6VW077873 | V        |
| 19. | 1FUYSSZB2WL887789 | V        |
| 20. | 4V4NC9GH91N308600 | V        |
| 21. | 1FUJAPCGX1LH74464 | V        |
| 22. | 1FUJA6CG75LN39484 | V        |
| 23. | 1FUJA6CGX5LN39432 | V        |
| 24. | 1FUJA6CG55LN47552 | V        |
| 25. | 1FUY1WEB51PF77396 | V        |
| 26. | 1FUYDSEB9RP770935 | V        |
| 27. | 1FUYDCYB7SH747218 | V        |
| 28. | 2HSFHAMR5XC066815 | V        |
| 29. | 2HSFHAMR4XC066840 | T        |
| 30. | 1FUY1WEB31PF77395 | V        |

---

### Form 2290, Schedule 1, Part II

#### Summary of Reported Vehicles

- |  |   |    |
|--|---|----|
| a. Total number of vehicles  | a | 30 |
| b. Enter the total number of taxable vehicles on which the tax is suspended (category W) | b |    |
| c. Total number of taxable vehicles. Subtract line b from line a                         | c | 30 |

# Form 2290 - Test 3

## ***F2290 Schedule 1 test 3***

---

### Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 201107

### Filer

EIN- 111000012

Name: BSCN National Transport

NameControl - BSCN

USAddress: 4556 Oak Lane Fairfax VA 22035

### Officer

Name: Thomas P Ship

Title - President

Phone - 7032953333

EmailAddress -

DateSigned: self select

TaxpayerPIN: self select

### Preparer

Name: Thomas Doe

PT1N: P000000007

Phone -7032959090

EmailAddress -

DatePrepared - self select

SelfEmployed: Y

TaxYear - 2011

binaryAttachmentCount - 0

# Form 2290 - Test 3

|   |   |                |
|---|---|----------------|
| <b>Form 2290 Schedule 1<br/>Test #3</b> | <b>Heavy Highway Vehicle Use Tax Return</b> | <b>TY 2011</b> |
|---|---|----------------|

|                                 |                         |
|---------------------------------|-------------------------|
| Name:                           | BSCN National Transport |
| Taxpayer identification number: | 111000012               |
| Number, street, and room:       | 4556 Oak Lane           |
| City or town, State, Zip code:  | Fairfax VA 22035        |

|  | Line Description  | Line Value | Write-in / Literal / Attachments |
|--|---|------------|----------------------------------|
|  | Amended Return Checkbox for e-File only   |            |                                  |
|  | Form 2290, Amended Return as of Month for e-File only   |            |                                  |
|  | Address Change Checkbox   |            |                                  |
|  | Final return checkbox   |            |                                  |
|  | Part I, Line 1, First Used  | 201107     |                                  |
|  | Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)  | 9487.50    |                                  |
|  | Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet |            |                                  |
|  | Part I, Line 4 - Total Tax  | 9487.50    |                                  |
|  | Part I, Line 5 Amount   |            |                                  |
|  | Part I, Line 6 Amount   | 9487.50    |                                  |
|  | Part I, Line 6 EFTPS Payment Checkbox   | X          |                                  |
|  | Part II Line 7 - 5000 Miles Checkbox  |            |                                  |
|  | Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox   |            |                                  |
|  | Part II, Line 8a, Not Subject To The Tax Checkbox   |            |                                  |
|  | Part II, Line 8b, Vehicle identification numbers  |            |                                  |
|  | Part II, Line 9, Suspended Vehicle identification numbers   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To   |            |                                  |
|  | Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On   |            |                                  |

# Form 2290 - Test 3

| Category   | Taxable Gross Weight<br>(in pounds)                          | (1) Annual tax (vehicles<br>used during July) |                             | (2) Partial-period tax<br>vehicles first used after<br>July) See the tables on<br>page 10 of the<br>instructions.) |                             | (3) Number of<br>Vehicles             |                                 | (4) Amount<br>of tax (col.<br>(1) or (2)<br>times col.<br>(3)) | Category |
|--|--|---|-----------------------------|--|-----------------------------|---------------------------------------|---------------------------------|--|----------|
|  |  | (a)<br>Vehicles<br>Except<br>Logging*         | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging*  | (b)<br>Logging<br>Vehicles* | (a)<br>Vehicles<br>Except<br>Logging* | (b)<br>Logging<br>Vehicles<br>* |  |          |
| A  | 55,000   | \$25.00                                       | \$18.75                     |  |                             |                                       |                                 |  | A        |
| B  | 55,001 – 56,000  | \$30.50                                       | \$22.88                     |  |                             |                                       |                                 |  | B        |
| C  | 56,001 – 57,000  | \$36.00                                       | \$27.00                     |  |                             |                                       |                                 |  | C        |
| D  | 57,001 – 58,000  | \$41.50                                       | \$31.13                     |  |                             |                                       |                                 |  | D        |
| E  | 58,001 – 59,000  | \$47.00                                       | \$35.25                     |  |                             |                                       |                                 |  | E        |
| F  | 59,001 – 60,000  | \$52.50                                       | \$39.38                     |  |                             |                                       |                                 |  | F        |
| G  | 60,001 – 61,000  | \$58.00                                       | \$43.50                     |  |                             |                                       |                                 |  | G        |
| H  | 61,001 – 62,000  | \$63.50                                       | \$47.63                     |  |                             |                                       |                                 |  | H        |
| I  | 62,001 – 63,000  | \$69.00                                       | \$51.75                     |  |                             |                                       |                                 |  | I        |
| J  | 63,001 – 64,000  | \$74.50                                       | \$55.88                     |  |                             |                                       |                                 |  | J        |
| K  | 64,001 – 65,000  | \$80.00                                       | \$60.00                     |  |                             |                                       |                                 |  | K        |
| L  | 65,001 – 66,000  | \$85.50                                       | \$64.13                     |  |                             |                                       |                                 |  | L        |
| M  | 66,001 – 67,000  | \$91.00                                       | \$68.25                     |  |                             |                                       |                                 |  | M        |
| N  | 67,001 – 68,000  | \$96.50                                       | \$72.38                     |  |                             |                                       |                                 |  | N        |
| O  | 68,001 – 69,000  | \$102.00                                      | \$76.50                     |  |                             |                                       |                                 |  | O        |
| P  | 69,001 – 70,000  | \$107.50                                      | \$80.63                     |  |                             |                                       |                                 |  | P        |
| Q  | 70,001 – 71,000  | \$113.00                                      | \$84.75                     |  |                             |                                       |                                 |  | Q        |
| R  | 71,001 – 72,000  | \$118.50                                      | \$88.75                     |  |                             |                                       |                                 |  | R        |
| S  | 72,001 – 73,000  | \$124.00                                      | \$93.00                     |  |                             |                                       |                                 |  | S        |
| T  | 73,001 – 74,000  | \$129.50                                      | \$97.13                     |  |                             |                                       |                                 |  | T        |
| U  | 74,001 – 75,000  | \$135.00                                      | \$101.25                    |  |                             |                                       |                                 |  | U        |
| V  | Over 75,000  | \$137.50                                      | \$103.13                    |  |                             | 69                                    |                                 | 9487.50  | V        |
| Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here<br>(this should be the same total of taxable vehicles shown on Scheduleb1, Part II, line<br>c). Add the amounts in column (4). Enter the total here and on Form 2290, line 2 |  |   |                             |  |                             | 69                                    |                                 | \$9487.50  |          |
| W  | Tax-Suspended Vehicles (See Part II<br>in the instructions.) |   |                             |  |                             |                                       |                                 |  |          |



# Form 2290 - Test 3

## Form 2290, Schedule 1, Part I

**Vehicles on Which You Are Reporting Tax. Enter VIN and category.**

|     | <b>Vehicles Identification Number</b> | <b>Category</b> |
|-----|---------------------------------------|-----------------|
| 1.  | 2FWJA6CG72AJ09169                     | V               |
| 2.  | 2FWJA6CG73AK81607                     | V               |
| 3.  | 2FWJA6CG23AK81613                     | V               |
| 4.  | 2FWJA6CG13AK81618                     | V               |
| 5.  | 2FWJA6CG13AK81621                     | V               |
| 6.  | 2FWJA6CG33AK81622                     | V               |
| 7.  | 2FWJA6CG53AK81623                     | V               |
| 8.  | 2FWJA6CG23AK81627                     | V               |
| 9.  | 2FWJA6CG43AK81628                     | V               |
| 10. | 2FWJA6CG43AK81629                     | V               |
| 11. | 2FWJA6CG43AK81630                     | V               |
| 12. | 2FWJA6CG43AK81631                     | V               |
| 13. | 2FWJA6CG43AK81633                     | V               |
| 14. | 2FWJA6CG43AK81634                     | V               |
| 15. | 2FWJA6CG43AK81637                     | V               |
| 16. | 2FWJA6CG43AK81639                     | V               |
| 17. | 2FWJA6CG43AK81640                     | V               |
| 18. | 2FWJA6CG43AK81643                     | V               |
| 19. | 2FWJA6CG43AK81645                     | V               |
| 20. | 2FWJA6CG43AK81646                     | V               |
| 21. | 2FWJA6CG43AK81647                     | V               |
| 22. | 2FWJA6CG43AK81648                     | V               |
| 23. | 2FWJA6CG43AK81651                     | V               |
| 24. | 2FWJA6CG43AK81653                     | V               |
| 25. | 2FWJA6CG43AK81654                     | V               |
| 26. | 2FWJA6CG43AK81656                     | V               |
| 27. | 3HSCNAMR53N064938                     | V               |
| 28. | 3HSCNAMR73N064939                     | V               |
| 29. | 5KJJAHC83PK87322                      | V               |
| 30. | 5KJJAHC83PK87323                      | V               |
| 31. | 5KJJAHC83PK87324                      | V               |
| 32. | 5KJJAHC83PK87325                      | V               |
| 33. | 5KJJAHC83PK87326                      | V               |
| 34. | 5KJJAHC83PK87327                      | V               |
| 35. | 5KJJAHC83PK87328                      | V               |
| 36. | 5KJJAHC83PK87329                      | V               |
| 37. | 5KJJAHC83PK87330                      | V               |
| 38. | 5KJJAHC83PK87331                      | V               |
| 39. | 2FWJA6CG32AJ09153                     | V               |
| 40. | 2FWJA6CG32AJ09161                     | V               |
| 41. | 2FWJA6CG62AJ09163                     | V               |
| 42. | 2FWJA6CG3XAJ09165                     | V               |

# Form 2290 - Test 3

## Form 2290, Schedule 1, Part I

**Vehicles on Which You Are Reporting Tax. Enter VIN and category.**

|     | <b>Vehicles Identification Number</b> | <b>Category</b> |
|-----|---------------------------------------|-----------------|
| 43. | 2FWJA6CG32AJ09168                     | V               |
| 44. | 2FWJA6CG13AK81604                     | V               |
| 45. | 2FWJA6CG03AK81626                     | V               |
| 46. | 2FWJA6CG33AK81636                     | V               |
| 47. | 2FWJA6CG13AK81652                     | V               |
| 48. | 2FWJA6CG73AK81655                     | V               |
| 49. | 3HSCNAMRX3N064935                     | V               |
| 50. | 3HSCNAMR13N064936                     | V               |
| 51. | 3HSCNAMR33N064937                     | V               |
| 52. | 2FWJA6CG92AJ09156                     | V               |
| 53. | 2FWJA6CG02AJ09157                     | V               |
| 54. | 2FWJA6CG22AJ09158                     | V               |
| 55. | 2FWJA6CG12AJ09166                     | V               |
| 56. | 2FWJA6CG32AJ09167                     | V               |
| 57. | 2FWJA6CG32AJ09170                     | V               |
| 58. | 2FWJA6CG52AJ09171                     | V               |
| 59. | 2FWJA6CG73AK81624                     | V               |
| 60. | 2FWJA6CG93AK81625                     | V               |
| 61. | 2FWJA6CG63AK81632                     | V               |
| 62. | 2FWJA6CG13AK81635                     | V               |
| 63. | 2FWJA6CG73AK81638                     | V               |
| 64. | 2FWJA6CG73AK81641                     | V               |
| 65. | 2FWJA6CG93AK81642                     | V               |
| 66. | 2FWJA6CG23AK81644                     | V               |
| 67. | 2FWJA6CG13AK81649                     | V               |
| 68. | 2FWJA6CG83AK81650                     | V               |
| 69. | 2FWJA6CG12AJ09152                     | V               |

---

## Form 2290, Schedule 1, Part II

### Summary of Reported Vehicles

|  |   |    |
|--|---|----|
| a. Total number of vehicles  | a | 69 |
| b. Enter the total number of taxable vehicles on which the tax is suspended (category W) | b |    |
| c. Total number of taxable vehicles. Subtract line b from line a                         | c | 69 |

**Exhibit 7 – Tax Year 2011 8849 Test Scenarios**

## Form 8849 - Test 1

### Form 8849 with Schedule 1 - Test #1

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

#### Filer

EIN - 111000005

Name – ESIN SVCS INC

NameControl - ESIN

USAddress – 2403 Green Lane Fairfax VA 22031

#### Officer

Name – James R. Cook

Title - President

Phone – 7036662121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – Thomas Doe

SSN or PTIN – 000000008

Phone -7036662222

EmailAddress -

DatePeared –self select

SelfEmployed – Y

TaxYear – 2011

binaryAttachmentCount - 0

# Form 8849 - Test 1

|                          |   |                |
|--------------------------|---|----------------|
| <b>Form 8849 Test #1</b> | <b>Claim for Refund of Excise Taxes</b> | <b>TY 2011</b> |
|--------------------------|---|----------------|

|                                 |                  |  |  |
|---------------------------------|------------------|--|--|
| Name:                           | ESIN SVCS INC    |  |  |
| Taxpayer identification number: | 111000005        |  |  |
| Number, street, and room:       | 2403 Green Lane  |  |  |
| City or town, State, Zip code:  | Fairfax VA 22031 |  |  |

|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                             | <input checked="" type="checkbox"/> |
| Schedule 2 | Sales by Registered Ultimate Vendors                | <input type="checkbox"/>            |
| Schedule 3 | Certain Fuel Mixtures and the Alternate Fuel Credit | <input type="checkbox"/>            |
| Schedule 5 | Section 4081(e) Claims                              | <input type="checkbox"/>            |
| Schedule 6 | Other Claims  | <input type="checkbox"/>            |
| Schedule 8 | Registered Credit Card Issuers                      | <input type="checkbox"/>            |

## Form 8849 Schedule 1 - Test #1

|                                       |                                |                |
|---------------------------------------|--------------------------------|----------------|
| <b>Form 8849 Schedule 1 - Test #1</b> | <b>Nontaxable Use of Fuels</b> | <b>TY 2011</b> |
|---------------------------------------|--------------------------------|----------------|

|                                 |                  |  |  |
|---------------------------------|------------------|--|--|
| Name:                           | ESIN SVCS INC    |  |  |
| Taxpayer identification number: | 111000005        |  |  |
| Number, street, and room:       | 2403 Green Lane  |  |  |
| City or town, State, Zip code:  | Fairfax VA 22031 |  |  |

**Total refund (see instructions)**

**29,458.25**

**Period of claim: Enter month, day, and year in MMDDYYYY format.**

**From**  
**10012011**

**To**  
**10312011**

# Form 8849 - Test 1

## 1 - Nontaxable Use of Gasoline

|          |  | (a)<br>Type of<br>use | (b) Rate | (c)<br>Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|--|-----------------------|----------|----------------|---|------------|
| <b>a</b> | Gasoline (see Caution<br>above line 1) | 4                     | .183     | <b>30250</b>   | <b>5535.75</b>  | 362        |
| <b>b</b> | Exported                               |                       | .184     |                |   | 411        |

## 2 - Nontaxable Use of Aviation Gasoline

|          |   | (a)<br>Type of<br>use | (b) Rate | (c)<br>Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|---|-----------------------|----------|----------------|---|------------|
| <b>a</b> | Use in commercial<br>aviation (other than<br>foreign trade) |                       | .15      | <b>53042</b>   | <b>7956.30</b>  | 354        |
| <b>b</b> | Other nontaxable use (see<br>Caution above line 1)          |                       | .193     |                |   | 324        |
| <b>c</b> | Exported  |                       | .194     |                |   | 412        |
| <b>d</b> | LUST tax on aviation<br>fuels used in foreign<br>trade      |                       | .001     |                |   | 433        |

## 3 - Nontaxable Use of Undyed Diesel Fuel

|          |   | (a)<br>Type of<br>use | (b) Rate | (c)<br>Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|---|-----------------------|----------|----------------|---|------------|
| <b>a</b> | Nontaxable use  |                       | .243     |                |   | 360        |
| <b>b</b> | Use on a farm for<br>farming purposes                                     |                       | .243     |                |   | 360        |
| <b>c</b> | Use in trains   |                       | .243     |                |   | 353        |
| <b>d</b> | Use in certain intercity<br>and local buses (see<br>Caution above line 1) |                       | .17      |                |   | 350        |
| <b>e</b> | Exported  |                       | .244     |                |   | 413        |

# Form 8849 - Test 1

## 4 - Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ☐

|          | (a)<br>Type<br>of use   | (b)<br>Rate | (c) Gallons | (d) Amount of refund<br>Multiply col. (b) by<br>col. (c) | (e) CRN |
|----------|---|-------------|-------------|--|---------|
| <b>a</b> | Nontaxable use taxed at \$.244                                      | .243        |             |  | 346     |
| <b>b</b> | Use on a farm for farming purposes                                  | .243        |             |  | 346     |
| <b>c</b> | Use in certain intercity and local buses (see Caution above line 1) | .17         |             |  | 347     |
| <b>d</b> | Exported  | .244        |             |  | 414     |
| <b>e</b> | Nontaxable use taxed at \$.044                                      | .043        |             |  | 377     |
| <b>f</b> | Nontaxable used taxed at \$.219                                     | .218        |             |  | 369     |

## 5 - Kerosene Used in Aviation

|          | (a)<br>Type<br>of use   | (b)<br>Rate | (c) Gallons  | (d) Amount of refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|---|-------------|--------------|--|------------|
| <b>a</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 | .200        | <b>79831</b> | <b>15966.20</b>  | 417        |
| <b>b</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219 | .175        |              |  | 355        |
| <b>c</b> | Nontaxable use (other than use by state or local government) taxed at \$.244    | .243        |              |  | 346        |
| <b>d</b> | Nontaxable use (other than use by state or local government) taxed at \$.219    | .218        |              |  | 369        |
| <b>e</b> | LUST tax on aviation fuels used in foreign trade                                | .001        |              |  | 433        |

## 6 - Nontaxable Use of Alternative Fuel

|          | (a)<br>Type<br>of use                             | (b)<br>Rate | (c) Gallons | (d) Amount of refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|---|-------------|-------------|--|------------|
| <b>a</b> | Liquefied petroleum gas (LPG)                     | .183        |             |  | 419        |
| <b>b</b> | "P Series" fuels                                  | .183        |             |  | 420        |
| <b>c</b> | Compressed natural gas (CNG) (GGE=126.67 cu. ft.) | .183        |             |  | 421        |
| <b>d</b> | Liquefied hydrogen                                | .183        |             |  | 422        |

## Form 8849 - Test 1

|          | (a)<br>Type<br>of<br>use   | (b)<br>Rate | (c) Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|--|-------------|-------------|---|------------|
| <b>e</b> | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .243        |             |   | 423        |
| <b>f</b> | Liquid fuel derived from biomass   | .243        |             |   | 424        |
| <b>g</b> | Liquefied natural gas (LNG)  | .243        |             |   | 425        |
| <b>h</b> | Liquefied gas derived from biomass   | .183        |             |   | 435        |

### 7 - Nontaxable Use of a Diesel-Water Fuel Emulsion

|          | (a)<br>Type<br>of<br>use | (b)<br>Rate | (c) Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|--------------------------|-------------|-------------|---|------------|
| <b>a</b> | Nontaxable use           | .197        |             |   | 309        |
| <b>b</b> | Exported                 | .198        |             |   | 306        |

### 8 - Exported Dyed Fuel and Gasoline Blendstocks

|          | (a)<br>Type<br>of<br>use  | (b)<br>Rate | (c) Gallons | (d) Amount of<br>refund<br>Multiply col. (b) by<br>col. (c) | (e)<br>CRN |
|----------|---|-------------|-------------|---|------------|
| <b>a</b> | Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 | .001        |             |   | 415        |
| <b>b</b> | Exported dyed kerosene  | .001        |             |   | 416        |



## Form 8849 - Test 2

### Form 8849 with Schedule 2 - Test #2

---

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

#### Filer

EIN - 111000006

Name – DSSN Self Services

NameControl - DSSN

USAddress – 2601 Yellow Road Moberly MO 65270

#### Officer

Name – James R Riley

Title - President

Phone – 6662632121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – Thomas Doe

SSN or PTIN – 000000009

Phone -6662632222

EmailAddress -

DatePrepared –self select

SelfEmployed – Y

TaxYear –2011

binaryAttachmentCount - 0

## Form 8849 - Test 2

### 2011 Tax Exempt

|      |         |    |         |
|------|---------|----|---------|
|      | \$      |    |         |
| 1/11 | 220.62  | 1  | 243.02  |
| 2    | 205.70  | 2  | 167.46  |
| 3    | 199.11  | 3  | 203.21  |
| 4    | 239.37  | 4  | 183.61  |
| 5    | 272.86  | 5  | 179.71  |
| 6    | 128.76  | 6  | 199.78  |
| 7    | 188.93  | 7  | 190.17  |
| 8    | 197.54  | 8  | 228.02  |
| 9    | 236.18  | 9  | 237.90  |
| 10   | 196.59  | 10 | 234.42  |
| 11   | 177.28  | 11 | 183.91  |
| 12   | 187.03  | 12 | 157.01  |
|      | 2449.97 |    | 2408.22 |

# Form 8849 - Test 2

## Form 8849 with Schedule 2 - Test #2

### Form 8849

|  |                                  |         |
|--|----------------------------------|---------|
| Form 8849 with<br>Schedule 2 - Test #2 | Claim for Refund of Excise Taxes | TY 2011 |
|--|----------------------------------|---------|

|                                 |                    |
|---------------------------------|--------------------|
| Name:                           | DSSN Self Services |
| Taxpayer identification number: | 111000006          |
| Number, street, and room:       | 2601 Yellow Road   |
| City or town, State, Zip code:  | Moberly MO 65270   |

|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                               | <input type="checkbox"/>            |
| Schedule 2 | Sales by Registered Ultimate Vendors                  | <input checked="" type="checkbox"/> |
| Schedule 3 | Certain Fuel Mixtures and the Alternative Fuel Credit | <input type="checkbox"/>            |
| Schedule 5 | Section 4081(e) Claims                                | <input type="checkbox"/>            |
| Schedule 6 | Other Claims  | <input type="checkbox"/>            |
| Schedule 8 | Registered Credit Card Issuers                        | <input type="checkbox"/>            |

# Form 8849 - Test 2

## Schedule 2, Form 8849

|                                   |                                      |         |
|-----------------------------------|--------------------------------------|---------|
| Form 8849 Schedule 2 -<br>Test #2 | Sales by Registered Ultimate Vendors | TY 2011 |
|-----------------------------------|--------------------------------------|---------|

|                                 |                    |
|---------------------------------|--------------------|
| Name:                           | DSSN Self Services |
| Taxpayer identification number: | 111000006          |
| Number, street, and room:       | 2601 Yellow Road   |
| City or town, State, Zip code:  | Moberly MO 65270   |

Total refund (see instructions)

4,857.78

Period of claim: Enter month, day, and  
year in MMDDYYYY format.

From  
01012011

To  
12312011

### Claimant's registration no.

UV 4321451598UV  
UB 4321451598UB  
UP 4321451598UP  
UA 4321451598UA

Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also complete for lines 3d and 3e, type of use 14. Note: UV claimant must complete line 6 or 7 on page 3.  
Complete for lines 1b and 2c.  
Complete for line 2b.  
Complete for line 3. See UV for lines 3d and 3e, type of use 14.

### 1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

|   | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---|----------|----------------|--|------------|
| a Use by a state or local<br>government       | .243     | 240            | 58.32  | 360        |
| b Use in certain intercity and<br>local buses | .17      | 1764           | 299.88   | 350        |

## Form 8849 - Test 2

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

|          |  | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|----------|--|----------|----------------|--|------------|
| <b>a</b> | Use by a state or local government       | .243     | <b>2057</b>    | <b>499.85</b>  | 346        |
| <b>b</b> | Sales from a blocked pump                | .243     | <b>4115</b>    | <b>999.94</b>  | 346        |
| <b>c</b> | Use in certain intercity and local buses | .17      |                |  | 347        |

### 3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

|          | Type<br>of Use  | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by<br>col. (b) | (d)<br>CRN |
|----------|---|----------|----------------|--|------------|
| <b>a</b> | Use in commercial aviation (other than foreign trade) taxed at \$.219 | .175     | <b>5714</b>    | <b>999.95</b>  | 355        |
| <b>b</b> | Use in commercial aviation (other than foreign trade) taxed at \$.244 | .200     |                |  | 417        |
| <b>c</b> | Nonexempt use in noncommercial aviation                               | .025     |                |  | 418        |
| <b>d</b> | Other nontaxable uses taxed at \$.244                                 | .243     |                |  | 346        |
| <b>e</b> | Other nontaxable uses taxed at \$.219                                 | .218     |                |  | 369        |
| <b>f</b> | LUST tax on aviation fuels used in foreign trade                      | .001     |                |  | 433        |

### 4 Sales by Registered Ultimate Vendors of Gasoline

|          |   | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|----------|---|----------|----------------|--|------------|
| <b>a</b> | Use by a nonprofit educational organization | .183     | <b>5464</b>    | <b>999.91</b>  | 362        |
| <b>b</b> | Use by a state or local government          | .183     |                |  | 362        |

### 5 Sales by Registered Ultimate Vendors of Aviation Gasoline

|          |   | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|----------|---|----------|----------------|--|------------|
| <b>a</b> | Use by a nonprofit educational organization | \$.193   | <b>5181</b>    | <b>999.93</b>  | 324        |
| <b>b</b> | Use by a state or local government          | \$.193   |                |  | 324        |

## Form 8849 - Test 2

### 6 Government Unit Information

| Taxpayer Identification No. | Name                      | Gallons    |
|-----------------------------|---------------------------|------------|
| <i>111000006</i>            | <i>Dally Self Service</i> | <i>120</i> |

---

### 7 Nonprofit Educational Organization and Government Unit Information

| Taxpayer Identification No. | Name                      | Gallons    |
|-----------------------------|---------------------------|------------|
| <i>111000006</i>            | <i>Dally Self Service</i> | <i>120</i> |

---

## Form 8849 - Test 3

### Form 8849 with Schedule 3 - Test 3

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – Binary attachment 8453-EX

ReturnType - 8849

TYEndMonth – 02

#### Filer

EIN - 111000007

Name – EFAN Fuel Association

NameControl - EFAN

USAddress – 2403 Purple Avenue Osborne KS 67473

#### Officer

Name – James R Cook

Title - President

Phone – 7853462121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – Thomas Doe

SSN or PTIN – 000000010

Phone -7853462222

EmailAddress -

DatePrepared –self select

SelfEmployed – Y

TaxYear – 2011

binaryAttachmentCount - 2

8453-EX Excise Tax Declaration for an IRS e-file Return

Model Certificate O (See below.)

# Form 8849 - Test 3

## Form 8849 - Test #3

|                                       |                                  |         |
|---------------------------------------|----------------------------------|---------|
| Form 8849 with<br>Schedule 3 - Test 3 | Claim for Refund of Excise Taxes | TY 2011 |
|---------------------------------------|----------------------------------|---------|

|                                 |                       |
|---------------------------------|-----------------------|
| Name:                           | EFAN Fuel Association |
| Taxpayer identification number: | 111000007             |
| Number, street, and room:       | 2403 Purple Avenue    |
| City or town, State, Zip code:  | Osborne KS 67473      |

---

|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                               | <input type="checkbox"/>            |
| Schedule 2 | Sales by Registered Ultimate Vendors                  | <input type="checkbox"/>            |
| Schedule 3 | Certain Fuel Mixtures and the Alternative Fuel Credit | <input checked="" type="checkbox"/> |
| Schedule 5 | Section 4081(e) Claims                                | <input type="checkbox"/>            |
| Schedule 6 | Other Claims  | <input type="checkbox"/>            |
| Schedule 8 | Registered Credit Card Issuers                        | <input type="checkbox"/>            |

---



# Form 8849 - Test 3

## Form 8849 Schedule 3 - Certain Fuel Mixtures and the Alternative Fuel Credit

|                                   |   |         |
|-----------------------------------|---|---------|
| Form 8849 Schedule 3 -<br>Test #3 | Certain Fuel Mixtures and the Alternative Fuel Credit | TY 2011 |
|-----------------------------------|---|---------|

|                                 |                       |
|---------------------------------|-----------------------|
| Name:                           | EFAN Fuel Association |
| Taxpayer identification number: | 111000007             |
| Number, street, and room:       | 2403 Purple Avenue    |
| City or town, State, Zip code:  | Osborne KS 67473      |

---

|  |                 |
|--|-----------------|
| <b>Total refund (see instructions)</b> | <b>1,715.35</b> |
|--|-----------------|

---

|                                    |                        |
|------------------------------------|------------------------|
| <b>Claimant's registration no.</b> | <b>613342241 M, UV</b> |
|------------------------------------|------------------------|

---

|  |                 |                 |
|--|-----------------|-----------------|
| <b>Period of claim: Enter month, day, and year in MMDDYYYY format.</b> | <b>From</b>     | <b>To</b>       |
|  | <b>02012011</b> | <b>02282011</b> |

---

### 1 Alcohol Fuel Mixture Credit

|  | (a) Rate | (b) Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|--|----------|-------------|--|------------|
| <b>a</b> Alcohol fuel mixtures containing ethanol                      | .45      | <b>1183</b> | <b>532.35</b>  | 393        |
| <b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol) | .60      |             |  | 394        |

---

### 2 Biodiesel or Renewable Diesel Mixture Credit

|   | (a) Rate | (b) Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---|----------|-------------|--|------------|
| <b>a</b> Biodiesel (other than agri-biodiesel) mixtures | 1.00     | <b>623</b>  | <b>623.00</b>  | 388        |
| <b>b</b> Agri-biodiesel mixtures                        | 1.00     |             |  | 390        |
| <b>c</b> Renewable diesel mixtures                      | 1.00     |             |  | 307        |

---

# Form 8849 - Test 3

## 3 Alternative Fuel Credit and Alternative Fuel Mixture Credit

|          |  | (a) Rate | (b) Gallons<br>or gasoline<br>gallon<br>equivalents<br>(GGE) | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|----------|--|----------|--|--|------------|
| <b>a</b> | Liquefied petroleum gas (LPG)  | .50      |  |  | 426        |
| <b>b</b> | "P Series" fuels   | .50      |  |  | 427        |
| <b>c</b> | Compressed natural gas<br>(CNG)(GGE = 121 cu. ft.)   | .50      |  |  | 428        |
| <b>d</b> | Liquefied hydrogen   | .50      |  |  | 429        |
| <b>e</b> | Any liquid fuel derived from<br>coal (including peat) through<br>the Fischer-Tropsch process | .50      |  |  | 430        |
| <b>f</b> | Liquid fuel derived from<br>biomass  | .50      |  |  | 431        |
| <b>g</b> | Liquefied natural gas (LNG)  | .50      |  |  | 432        |
| <b>h</b> | Liquefied gas derived from<br>biomass  | .50      | <b>1120</b>  | <b>560.00</b>  | 436        |
| <b>i</b> | Compressed gas derived from<br>biomass (GCE = 121 cu. ft.)                                   | .50      |  |  | 437        |

Use the following certificate for the line 2 entry.

### 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 certifies that the biodiesel to which this certificate relates is monoalkyl esters of 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 and fuel additives established by EPA under Section 211 of the Clean Air Act (42 U.S.C. Section 7545).

Producer certifies that the biodiesel to which this certificate relates is 1% biodiesel (other than agri-biodiesel). This certificate applies to 623 gallons of Biodiesel produced and used by the producer in the course of his trade or business.

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

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

## Form 8849 - Test 3

EFAN Fuel Association, 2403 Purple Ave, Osborne, KS 67473 11-1000007

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 has not 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

## Form 8849 - Test 3

imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_

Printed or typed name of person signing this certificate

James R. Cook

Title of person signing

President

Signature and date signed

## Form 8849 - Test 4

### Form 8849 with Schedule 5 - Test 4

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

#### Filer

EIN - 111000010

Name – WBCN Boat Company

NameControl - WBCN

USAddress – 1212 Blue Street North Beach MD 20714

#### Officer

Name – William R Smith

Title - President

Phone – 4102572121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – Thomas Doe

SSN or PTIN – 000000011

Phone -4102572222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear – 2011

binaryAttachmentCount - 0

# Form 8849 - Test 4

## Form 8849 Schedule 5 - Test #4

|                                       |                                  |         |
|---------------------------------------|----------------------------------|---------|
| Form 8849 with<br>Schedule 5 - Test 4 | Claim for Refund of Excise Taxes | TY 2011 |
|---------------------------------------|----------------------------------|---------|

|                                 |                      |
|---------------------------------|----------------------|
| Name:                           | WBCN Boat Company    |
| Taxpayer identification number: | 111000010            |
| Number, street, and room:       | 1212 Blue Street     |
| City or town, State, Zip code:  | North Beach MD 20714 |

|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                               | <input type="checkbox"/>            |
| Schedule 2 | Sales by Registered Ultimate Vendors                  | <input type="checkbox"/>            |
| Schedule 3 | Certain Fuel Mixtures and the Alternative Fuel Credit | <input type="checkbox"/>            |
| Schedule 5 | Section 4081(e) Claims                                | <input checked="" type="checkbox"/> |
| Schedule 6 | Other Claims  | <input type="checkbox"/>            |
| Schedule 8 | Registered Credit Card Issuers                        | <input type="checkbox"/>            |

# Form 8849 - Test 4

## Schedule 5, Form 8849 - Section 4081(e)

|                                   |                         |         |
|-----------------------------------|-------------------------|---------|
| Form 8849 Schedule 5 -<br>Test #4 | Section 4081(e) Claimss | TY 2011 |
|-----------------------------------|-------------------------|---------|

|                                 |                      |
|---------------------------------|----------------------|
| Name:                           | WBCN Boat Company    |
| Taxpayer identification number: | 111000010            |
| Number, street, and room:       | 1212 Blue Street     |
| City or town, State, Zip code:  | North Beach MD 20714 |

Total refund (see instructions)

1657.00

Claimant's registration no.

613342241 M

### Part I Claim for Refund of Second Tax.

| Type of Fuel   | (a)<br>Amount of refund | (b)<br>CRN |
|--|-------------------------|------------|
| 1 Gasoline   | 1657.00                 | 362        |
| 2 Aviation gasoline  |                         | 324        |
| 3 Diesel fuel  |                         | 360        |
| 4 Kerosene   |                         | 346        |
| 5 Diesel-water fuel emulsion   |                         | 309        |
| 6 Dyed diesel fuel, dyed kerosene, and other exempt removals         |                         | 303        |
| 7 Kerosene for use in aviation                                       |                         | 369        |
| 8 Kerosene for use in commercial aviation (other than foreign trade) |                         | 355        |

### Part II Supporting Information Required

| (c) Type of fuel<br>Enter line number<br>from<br>Part I. | (d)<br>Date second tax liability<br>incurred<br>Use MMDDYYYY format. | (e)<br>Gallons of fuel claimed | (f)<br>Amount of second tax paid |
|--|--|--------------------------------|----------------------------------|
| 1  | 06092011   | 10000                          | 1657.00                          |

# Form 8849 - Test 4

| (c) Type of fuel<br>Enter line number<br>from<br>Part I. | (d)<br>Date second tax liability<br>incurred<br>Use MMDDYYYY format. | (e)<br>Gallons of fuel claimed | (f)<br>Amount of second tax paid |
|--|--|--------------------------------|----------------------------------|
|--|--|--------------------------------|----------------------------------|

---



## Form 8849 - Test 5

### Form 8849 with Schedule 6 - Test 5

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption –PIN Number

ReturnType - 8849

TYEndMonth – 08

#### Filer

EIN - 111000008

Name – FSIN Services INC

NameControl - FSIN

USAddress – 3509 Orange Lane Glen Allan MS 38744

#### Officer

Name – Phil P Way

Title - President

Phone – 6628732121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – Thomas Doe

SSN or PTIN – 000000012

Phone -6628732444

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear – 2011

binaryAttachmentCount - 0

# Form 8849 - Test 5

## Form 8849 (with Schedule 6) - Test #5

|   |   |                |
|---|---|----------------|
| <b>Form 8849 with<br/>Schedule 6 - Test 5</b> | <b>Claim for Refund of Excise Taxes</b> | <b>TY 2011</b> |
|---|---|----------------|

|                                 |                     |
|---------------------------------|---------------------|
| Name:                           | FSIN Services INC   |
| Taxpayer identification number: | 111000008           |
| Number, street, and room:       | 3509 Orange Lane    |
| City or town, State, Zip code:  | Glen Allan MS 38744 |

---

|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                               | <input type="checkbox"/>            |
| Schedule 2 | Sales by Registered Ultimate Vendors                  | <input type="checkbox"/>            |
| Schedule 3 | Certain Fuel Mixtures and the Alternative Fuel Credit | <input type="checkbox"/>            |
| Schedule 5 | Section 4081(e) Claims                                | <input type="checkbox"/>            |
| Schedule 6 | Other Claims  | <input checked="" type="checkbox"/> |
| Schedule 8 | Registered Credit Card Issuers                        | <input type="checkbox"/>            |

---

# Form 8849 - Test 5

## Schedule 6, Form 8849 - Other Claims

|                                   |              |         |
|-----------------------------------|--------------|---------|
| Form 8849 Schedule 6 -<br>Test #5 | Other Claims | TY 2011 |
|-----------------------------------|--------------|---------|

|                                 |                     |
|---------------------------------|---------------------|
| Name:                           | FSIN Services INC   |
| Taxpayer identification number: | 111000008           |
| Number, street, and room:       | 3509 Orange Lane    |
| City or town, State, Zip code:  | Glen Allan MS 38744 |

**Total refund (total of lines 1–5)**

**752.10**

**Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format**

**Earliest date**

**05212011**

**Latest date**

**06222011**

|          | <b>Tax</b>  | <b>Amount of refund</b> | <b>CRN</b> |
|----------|---|-------------------------|------------|
| <b>1</b> | <b><i>Federal excise tax on undyed diesel fuel taxed at \$.244.</i></b> | <b>752.10</b>           | <b>310</b> |
| <b>2</b> |   |                         |            |
| <b>3</b> |   |                         |            |
| <b>4</b> |   |                         |            |
| <b>5</b> |   |                         |            |
| <b>6</b> |   |                         |            |
| <b>7</b> |   |                         |            |
| <b>8</b> |   |                         |            |

Use the space below for an explanation of each tax claimed.

***Filed pursuant to IRS procedures for claiming refunds on federal excise taxes levied on fuel used to produce a diesel-water fuel emulsion containing at least 14% water. The emulsion additive is registered by a United States manufacturer under Section 211 of the Clean Air Act with the EPA.***

***16,350 gallons x \$.046 = 752.10***

## Form 8849 - Test 6

### Form 8849 with Schedule 8 - Test 6

#### Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption –PIN NumberReturnType - 8849

TYEndMonth -12

#### Filer

EIN - 111000009

Name – SOCN Oil Company

NameControl - SOCN

USAddress – 5703 Red Oak Street Lander WY 82520

#### Officer

Name – Mary A Cook

Title - President

Phone – 3076662121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

#### Preparer

Name – James Doe

SSN or PTIN – 000000013

Phone -3076662222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear – 2011

binaryAttachmentCount - 0

# Form 8849 - Test 6

## **Form 8849 (with Schedule 8) - Test #6**

|   |   |                |
|---|---|----------------|
| <b>Form 8849 with<br/>Schedule 8 - Test 6</b> | <b>Claim for Refund of Excise Taxes</b> | <b>TY 2011</b> |
|---|---|----------------|

|                                 |                     |
|---------------------------------|---------------------|
| Name:                           | SOCN Oil Company    |
| Taxpayer identification number: | 111000009           |
| Number, street, and room:       | 5703 Red Oak Street |
| City or town, State, Zip code:  | Lander WY 82520     |

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|            |   |                                     |
|------------|---|-------------------------------------|
| Schedule 1 | Nontaxable Use of Fuels                               | <input type="checkbox"/>            |
| Schedule 2 | Sales by Registered Ultimate Vendors                  | <input type="checkbox"/>            |
| Schedule 3 | Certain Fuel Mixtures and the Alternative Fuel Credit | <input type="checkbox"/>            |
| Schedule 5 | Section 4081(e) Claims                                | <input type="checkbox"/>            |
| Schedule 6 | Other Claims  | <input type="checkbox"/>            |
| Schedule 8 | Registered Credit Card Issuers                        | <input checked="" type="checkbox"/> |

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# Form 8849 - Test 6

## Schedule 8, Form 8849 - Registered Credit Card Issuers

|                                   |                                |         |
|-----------------------------------|--------------------------------|---------|
| Form 8849 Schedule 8 -<br>Test #6 | Registered Credit Card Issuers | TY 2011 |
|-----------------------------------|--------------------------------|---------|

|                                 |                     |
|---------------------------------|---------------------|
| Name:                           | SOCN Oil Company    |
| Taxpayer identification number: | 111000009           |
| Number, street, and room:       | 5703 Red Oak Street |
| City or town, State, Zip code:  | Lander WY 82520     |

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|                                 |        |
|---------------------------------|--------|
| Total refund (see instructions) | 629.88 |
|---------------------------------|--------|

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|                                |            |
|--------------------------------|------------|
| Claimant's registration no. CC | 234-002851 |
|--------------------------------|------------|

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|  |                  |                |
|--|------------------|----------------|
| Period of claim: Enter month, day, and<br>year in MMDDYYYY format. | From<br>10012011 | To<br>12012011 |
|--|------------------|----------------|

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### 1 Sales of Undyed Diesel Fuel

|                                       | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---------------------------------------|----------|----------------|--|------------|
| Use by a state or local<br>government | \$.243   |                |  | 360        |

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### 2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

|                                       | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---------------------------------------|----------|----------------|--|------------|
| Use by a state or local<br>government | \$.243   |                |  | 346        |

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# Form 8849 - Test 6

## 3 Sales of Kerosene for Use in Aviation

|   |  | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---|--|----------|----------------|--|------------|
| a | Use by a state or local government (kerosene taxed at \$ .244) | \$ .243  |                |  | 346        |
| b | Use by a state or local government (kerosene taxed at \$.219)  | .218     |                |  | 369        |

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## 4 Sales of Gasoline

|   |   | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---|---|----------|----------------|--|------------|
| a | Use by a nonprofit educational organization | \$ .183  | 3442           | 629.88   | 362        |
| b | Use by a state or local government          | .183     |                |  | 362        |

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## 5 Sales of Aviation Gasoline

|   |   | (a) Rate | (b)<br>Gallons | (c) Amount of refund<br>Multiply col. (a) by col.<br>(b) | (d)<br>CRN |
|---|---|----------|----------------|--|------------|
| a | Use by a nonprofit educational organization | \$ .193  |                |  | 324        |
| b | Use by a state or local government          | .193     |                |  | 324        |

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