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Excise Taxes

This section describes the excise taxes you may have to pay and the forms you have to file if you do any of the following.

- Manufacture or sell certain products.
- Operate certain kinds of businesses.
- Use various kinds of equipment, facilities, or products.
- Receive payment for certain services.

For more information on excise taxes, see Publication 510.

Form 720. The federal excise taxes reported on Form 720, *Quarterly Federal Excise Tax Return*, consist of several broad categories of taxes, including the following.

- Environmental taxes.
- Communications and air transportation taxes.
- Fuel taxes.
- Tax on the first retail sale of heavy trucks, trailers, and tractors.
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Manufacturers taxes on the sale or use of a variety of different articles.

Form 2290. There is a federal excise tax on certain trucks, truck tractors, and buses used on public highways. The tax applies to vehicles having a taxable gross weight of 55,000 pounds or more. Report the tax on Form 2290, *Heavy Highway Vehicle Use Tax Return*. For more information, see the instructions for Form 2290.

Form 730. If you are in the business of accepting wagers or conducting a wagering pool or lottery, you may be liable for the federal excise tax on wagering. Use Form 730, *Monthly Tax Return for Wagers*, to figure the tax on the wagers you receive.

Form 11-C. Use Form 11-C, *Occupational Tax and Registration Return for Wagering*, to register for any wagering activity and to pay the federal occupational tax on wagering.

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