



Excise Tax

Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. Excise taxes are often included in the price of the product. There are also excise taxes on activities, such as on wagering or on highway usage by trucks. One of the major components of the excise program is motor fuel.

Sport Fishing and Archery Form 720 Quarterly Federal Excise Tax Return filing and payment relief provided for the first and second quarters of 2020

In response to the COVID-19 pandemic, the Secretary of the Treasury has provided sport fishing and archery taxpayers with relief for filing and paying Form 720 sporting goods excise taxes for the first and second quarters of 2020.

Form 720, Quarterly Federal Excise Tax Return, is available for optional electronic filing. Simply make your selection through an [IRS-approved software provider](#) and join millions of taxpayers enjoying the convenience and ease of online filing, immediate acknowledgement of receipt and faster service.

Excise Tax on Coal

Internal Revenue Code 4121 imposes an excise tax on the first sale of domestically produced coal. The taxes collected on the sales of coal are deposited to the Black Lung Disability Trust Fund to finance payments of black lung benefits to afflicted miners.

Fuel Tax Credits

The Taxpayer Certainty and Disaster Tax Relief Act of 2019 retroactively extended several fuel tax credits.

Deposits of the Oil Spill Liability Tax

The Taxpayer Certainty and Disaster Tax Relief Act of 2019, as part of the Further Consolidated Appropriations Act of 2020, reinstated the oil spill liability tax from January 1, 2020, through December 31, 2020.

Sports Wagering

Related Topics

- [Excise Tax e-file for Forms 720, 2290 and 8849](#)
- [Excise Tax Forms and Publications](#)

Recently, the Supreme Court ruled that the Professional and Amateur Sports Protection Act was unconstitutional. As a result, each state may decide whether to allow sports wagering. Sports wagering, like wagering in general, is subject to federal excise taxes, regardless of whether the activity is allowed by the state.

Excise Tax on Indoor Tanning Services

Amounts paid for tanning services are subject to a 10 percent excise tax under the Affordable Care Act.


Exemption for Amounts Paid for Aircraft Management Services

The Tax Cut and Jobs Act, Pub. Law No. 115-97, made the following change: Effective December 23, 2017, certain payments made by an aircraft owner (or, in certain cases, a lessee) related to the management of private aircraft are exempt from the excise taxes imposed on taxable transportation by air.

Excise Summary Terminal Activity Reporting System (ExSTARS)

ExSTARS is a fuel reporting system developed with the cooperation of the IRS, Department of Transportation, states, and motor fuel industry, which details the movement of any product into or out of an IRS approved terminal. A facility control number (FCN) designates a storage location within the motor fuel, or renewable fuel production or the bulk transfer / terminal system. Information regarding the use of FCNs was made public by an announcement in the Federal Register on April 12, 2010.

Publication 3536 - Motor Fuel Excise Tax EDI Guide

This publication is designed to provide the general requirements, specifications and procedures for the electronic filing of Internal Revenue Service (IRS) Form 720-TO, Terminal Operator Report and Form 720-CS, Carrier Summary Report. [Excise Tax Electronic Data Interchange \(EDI\) Guides \(Pub. 3536\) PDF](#) .

637 Registration Program

Under the Code and regulations, each person that engages in certain specified activities relating to excise tax must be registered by the IRS before engaging in that activity.

Online Form 637 Registration Status Check

This web application provides the ability for businesses to confirm whether individuals or companies have a valid IRS registration.

Idling Reduction Devices Exempt from 12-percent Retail Excise Tax



The Environmental Protection Agency's (EPA) list of devices that reduce highway tractor idling is now available. These devices may be exempt from the 12-percent retail excise tax provided they meet the criteria set forth in section 4053(9) of the Internal Revenue Code.

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