

Amended Quarterly Federal Excise Tax Return

OMB No. 1545-1759

► Use to correct liability reported on previously filed Forms 720.

Type or Print	Name	Employer identification number
	Number, street, and room or suite no.	Telephone number (optional) ()
	City or town, state, and ZIP code	

1 Adjustments to Liability Reported on Previously Filed Forms 720

(a) Quarter ending	(b) IRS No.	(c) Tax	(d) Tax as originally reported on Form 720 or as previously adjusted	(e) Adjusted tax	(f) Change (decrease) or increase

2 Adjustments to Section 4051(d) Tire Credit

(a) Quarter ending	(b) CRN	(c) Credit	(d) Credit as originally reported on Form 720 or as previously adjusted	(e) Adjusted tire credit	(f) Change (decrease) or increase
	366	Section 4051(d) tire credit			
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3 Statement in Support of Adjustment. For tax decreases only, indicate below the statement that applies to the adjustment.

a For IRS Nos. 22, 26, 28, or 27, check the box below.

☐ The claimant has repaid the amount of the tax to the person from whom it was collected or has obtained the consent of that person to the allowance of the adjustment.

b For all other IRS Nos. except for 98, 19, 29, 31, 30, 64, 51, and 20, or if the tax was based on use for 71, 61, 78, 79, and 101, check the box below.

☐ The claimant has not included the tax in the price of the article and has not collected the tax from the purchaser, has repaid the tax to the ultimate purchaser, or has attached the written consent of the ultimate purchaser to the allowance of the adjustment.

4 **Total adjustments.** Combine all amounts in column (f) for lines 1 and 2 and enter the amount here

4

If the result is an increase, this is a **balance due** and must be paid with this return. Enclose a check or money order with Form 720X and make it payable to the "United States Treasury." Write on the check or money order: "Form 720X," your name, address, EIN, and the date Form 720X was signed. Complete line 6.

If the result is a decrease, this is an **overpayment**. Enter the amount in parentheses and complete lines 5 and 6.

5 Check if you want the overpayment:

a ☐ Refunded to you.

b ☐ Applied to your next Form 720. Enter quarter ending date ► _____
See Form 720 for how to apply your overpayment.

6 **Explanation of adjustments.** See the instructions for line 1 for requirements. Attach additional sheets with your name and EIN if more space is needed.

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Date _____ Title _____

Type or print name below signature.