

Instructions for Forms 720-TO and 720-CS

(March 2001)

Terminal Operator Report and Carrier Summary Report

Section references are to the Internal Revenue Code unless otherwise noted.



Department of the Treasury
Internal Revenue Service

General Instructions

These instructions are for paper filers. See **Pub. 3536**, Excise Tax EDI Guide, for the electronic reporting instructions.

Purpose of Forms

Form 720-TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of liquid products.

Form 720-CS is an information return that will be used by carriers to report their monthly receipts and disbursements of liquid products.

A liquid product is any liquid that is transported into storage at a terminal or delivered out of a terminal. See the product code table on page 5.

When To File

Form 720-TO and 720-CS must be filed monthly. The report is due the last day of the month following the month in which the transaction occurs. The first month for reporting is April, 2001, and must be filed by May 31, 2001.

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, you may file the return on the next business day.

Send your return to the IRS using the U.S. Postal Service or a designated private delivery service to meet the "timely mailing as timely filing/paying" rule. See **Private Delivery Services** below.

Where To File

Mail Forms 720-TO and 720-CS to the **Internal Revenue Service Center, Cincinnati, OH 45999**. Send the forms to the IRS in a flat mailing (not folded). Do not staple, tear, or tape any of these forms. If you are sending many forms, you may send them in conveniently sized packages. On each package, write your name and EIN and number the packages consecutively. Postal regulations require forms and packages to be sent by First-Class Mail.

How To Complete Forms 720-TO and 720-CS

Below are suggestions that will allow the IRS to process the submitted forms in the most economical manner:

1. If you need additional forms or schedules, you may use photocopies.
2. Although handwritten forms are acceptable, the IRS prefers that you type or machine print data entries using 10 pitch (pica) or 12 pitch (elite) black type. Use block print, not script characters. Insert data in the middle of the blocks well separated from other printing and guidelines, and take other measures to guarantee a dark black, clear, sharp image.
3. Do not enter 0 (zero) or "None" in data entry boxes when no entry is required. Leave the boxes blank unless the instructions specifically require that you enter a 0 (zero).

Extension of Time To File

You may request an extension of up to 30 days to file a return. Explain the cause of the delay fully and send your request to the Internal Revenue Service Center, Cincinnati, OH 45999.

Corrected Returns

If you filed a return with the IRS and later discover you made an error, you must correct it as soon as possible. If you filed your return electronically, see Pub. 3536 for instructions.

When making a correction to a paper filed return, you must send in the first page of Form 720-TO or 720-CS and the schedule(s) that needs to be corrected with the "Void" box checked. Identify the transaction you are correcting, either by highlighting or attaching an explanation. Then, complete another first page of Form 720-TO or 720-CS along with the corrected schedule(s) with the "Corrected" box checked. On the corrected schedule(s), only enter the information for the transaction you are correcting.

Recordkeeping

Keep copies of information returns you have filed with the IRS or the data to reconstruct for at least 3 years from the date of the return. Your records must be available at all times for inspection by the IRS.

Penalty

Failure to file correct information returns by the due date.

If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you report an incorrect employer identification number (EIN) or fail to report an EIN where required.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in August 1999. This list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

The private delivery service can tell you how to get written proof of the mailing date.

How To Get Forms and Publications

Personal Computer

You can access the IRS Web Site 24 hours a day, 7 days a week at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send us comments or request help by e-mail.
- Sign up to receive local and national tax news by e-mail.

You can also reach us using file transfer protocol at [ftp.irs.gov](ftp://irs.gov).

CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications.
- Prior year forms, instructions, and publications.
- Popular tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.
- The Internal Revenue Bulletin.

Buy the CD-ROM on the Internet at www.irs.gov/cdorders from the National Technical Information Service (NTIS) for \$21 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) to buy the CD-ROM for \$21 (plus a \$5 handling fee).

Phone

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

Walk-in

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices, libraries, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photocopy or print from a CD-ROM.

Unresolved Tax Problems

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address the concerns. You can expect the advocate to provide:

- A "fresh look" at a new or on-going problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to your case.
- Updates on progress.
- Timeframes for action.
- Speedy resolution.
- Courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.

- Previous attempts to solve the problem and the office that had been contacted.

- A description of the hardship you are facing (if applicable).

You may contact a Taxpayer Advocate by calling a toll-free number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or fax the Taxpayer Advocate office in your area. See **Pub. 1546**, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

Specific Instructions

Name and Address

Include the suite, room, or other unit number after the street address.

P.O. Box

If the Post Office does not deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Contact Information

Enter the name, daytime telephone number, fax number, and e-mail address for the person who has information about this information return.

Identification Numbers

Employer Identification Number (EIN)

Enter your EIN. If you do not have an EIN, use **Form SS-4**, Application for Employer Identification Number, to apply for one. You can get this form at Social Security Administration offices or by calling 1-800-TAX-FORM (1-800-829-3676). You can ask for an EIN by calling the tele-TIN phone number for your service center listed in the instructions for Form SS-4. If you do not have your EIN by the time you must file your information return, enter "Applied for" in any space where your EIN must be entered.

Form 637 Registration Number

Enter the assigned IRS number. If you do not have a registration number, use **Form 637**, Application for Registration (For Certain Excise Tax Activities). Form 637 has information on how to apply for a registration number.

Carrier and Consignor Names and EINs

EINs are used to associate and verify transactions you report to the IRS. Therefore, it is important that you furnish correct names and EINs for carriers and consignors on the forms sent to the IRS.

Use **Form W-9**, Request for Taxpayer Identification Number, to request the EIN. You may be subject to a penalty for an incorrect or missing EIN on an information return. See **Penalty** on page 1. You are required to maintain the confidentiality of information obtained on a Form W-9 relating to the taxpayer's identity and you may use such information only to comply with the tax laws.

Note: *Foreign persons cannot use Form W-9 to furnish their taxpayer identification number. Instead, they must use the appropriate Form W-8. See the **Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.***

Signature

Form 720-TO and Form 720-CS must be signed by a person who has authority to sign for the taxpayer.

Terminal Operator Report, Form 720-TO

Purpose of Form

Use Form 720-TO to report receipts and disbursements of all liquid products to and from all approved terminals.

Definitions

Terminal means a taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which taxable fuel may be removed at a rack. However, the term does not include any facility at which gasoline blendstocks are used in the manufacture of products other than finished gasoline and from which no gasoline is removed. Also, the term does not include any facility where finished gasoline, undyed diesel fuel, or undyed kerosene is stored if the facility is operated by a taxable fuel registrant and all such taxable fuel stored at the facility has been previously taxed under section 4081 upon removal from a refinery or terminal.

Approved terminal means a terminal that is operated by a taxable fuel registrant that is a terminal operator.

Position holder means (for IRS information reporting only), with respect to a liquid product in a terminal, the person that holds the inventory position in the liquid product as reflected on the records of the terminal operator. A person holds the inventory position in a liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator that owns a liquid product in its terminal.

Net gallons means liquid product measured in U.S. gallons corrected to a temperature of sixty-degrees (60°) Fahrenheit or fifteen-degrees (15°) Celsius and to a pressure of fourteen and seven-tenths (14.7) pounds per square inch (psi).

Gross gallons means the total product measured in U.S. gallons without temperature or barometric adjustments.

Consignor means the person that hires the carrier to transport liquid product.

Who Must File

Each terminal operator is required to file a separate Form 720-TO for each approved terminal.

Part II—Terminal

Name and location of terminal. Enter the name and location of the terminal as published in the Federal Register for that terminal. The list of terminals is also available on the IRS Web Site at www.irs.gov. Click on "Tax Info For Business," then click on "Excise Tax," and then click on "Terminal Control Number (TCN) Database."

Terminal control number (TCN). Enter the TCN assigned to the terminal's physical location by the IRS. Follow the instructions above to access the IRS Web Site and the "Terminal Control Number (TCN) Database." The instructions on the web page will tell you how to retrieve the TCN you need.

Part III—Transactions for the Month

Part III is for the terminal operator to provide a monthly summary of the terminal receipts and disbursements by product code.

Line 1. Enter the physical inventory of net gallons by product code at the beginning of the reporting period. This should be the same number as reported for actual ending inventory the previous month.

Line 2. If you have more than one **Schedule A, Terminal Operator Receipts**, for a product code, combine the totals from each column (f) for the product code and enter the total on line 2.

Line 4. If you have more than one **Schedule B, Terminal Operator Disbursements by Position Holder**, for a product code, combine the totals from each column (g) for the product code and enter the total on line 4.

Line 6. Enter all gains and losses by product code. The amount entered on line 6 will show any difference, plus or (minus), between lines 5 and 7.

Line 7. Enter the actual physical ending inventory at the terminal.

Transaction Reporting Instructions for All Product Codes

Schedule A—Terminal Operator Receipts

Use this schedule to report each receipt of product (bulk and non-bulk) by the terminal operator. A separate Schedule A must be used for each product code.

Note: *Non-bulk receipts of product code 092 or 122 can be reported in summary instead of detail. If you wish to summarize these transactions instead of reporting them as separate transactions, use the optional reporting instructions for Schedule A on page 4 instead of these instructions.*

Product code. Enter the product code from **Table 2** on page 5. Product code 122 (blending components, other) includes gasoline blendstocks as defined in Regulations section 48.4081-1(c)(3)(i) but not listed in the product code table.

Column (a). Enter the name of the carrier that transports the product into the terminal.

Column (b). Enter the carrier's EIN.

- If the EIN is unknown and the carrier **is not** a foreign flag vessel, enter 99-9999999.

- If the EIN is unknown and the carrier **is** a foreign flag vessel, enter 88-8888888.

Column (c). Enter the code from **Table 1** on page 4.

Column (d). Enter the date the product was received into the terminal (mmddyyyy).

Column (e). Enter the identifying number from the document provided by the carrier that reflects the details of the transaction. This could be the terminal receipts document, pipeline ticket number, barge ticket number, etc. Both the carrier and terminal operator must report the same document number.

Column (f). Enter the net gallons received into the terminal per the document in column (e). For non-bulk deliveries to a terminal where net gallons are not measured, enter gross gallons.

Schedule B—Terminal Operator Disbursements by Position Holder

Use this schedule to report each disbursement of product (bulk and non-bulk) by the terminal operator by position holder. A separate Schedule B by position holder must be used for each product code.

Note: *Bulk and non-bulk disbursements of product code 092 or 122 can be reported in summary instead of detail. If you wish to summarize these transactions instead of reporting them as separate transactions, use the optional reporting instructions for Schedule B on page 4 instead of these instructions.*

Position holder (PH) name. Enter the name of the entity holding the inventory position in the terminal.

Product code. Enter the product code from **Table 2** on page 5.

Column (a). Enter the name of the carrier that transports the product out of the terminal.

Column (b). Enter the carrier's EIN.

- If the EIN is unknown and the carrier **is not** a foreign flag vessel, enter 99-9999999.

- If the EIN is unknown and the carrier **is** a foreign flag vessel, enter 88-8888888.

Column (c). Enter the code from **Table 1** on page 4.

Column (d). Enter the destination state code from **Table 3** on page 6. The destination state code is required for non-bulk (truck or rail car) disbursements only. If a fuel transport truck is receiving fuel destined to different states, the terminal operator will issue a bill of lading, manifest, or other shipping document

for each state of destination. You are required to report each separate shipping document as a separate transaction.

Column (e). Enter the date the product was removed from the terminal (mmddyyyy).

Column (f). Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, manifest, or other shipping document. Both the carrier and terminal operator must report the same document number.

Column (g). Enter the net gallons disbursed from the terminal as shown on the document listed in column (f).

Column (h). Enter the gross gallons disbursed from the terminal as shown on the document listed in column (f).

Optional Summary Reporting Instructions for Product Codes 092 and 122

Schedule A—Terminal Operator Receipts

Use these instructions to report in summary the non-bulk receipts of product codes 092 and 122 into the terminal. If you have bulk receipts for product codes 092 and 122, you must use the instructions for Schedule A on page 3. Use a separate Schedule A for each product code 092 or 122.

Product code. If the product is a blending component and not listed in **Table 2**, enter 122. If the product is not a blending component, enter 092.

Column (a). Enter "Various."

Column (b). Enter "99-9999999."

Column (c). Enter "CE."

Column (d). Enter the month ending date (mmddyyyy).

Column (e). Enter "Summary."

Column (f). Add the net gallons for all transactions and enter the total.

Schedule B—Terminal Operator Disbursements by Position Holder

Use these instructions to report in summary the total disbursements (bulk and non-bulk) of product codes 092 and 122 for each position holder. Use a separate Schedule B for each product code 092 or 122.

Product code. If the product is a blending component and not listed in **Table 2**, enter 122. If the product is not a blending component, enter 092.

Column (a). Enter "Various."

Column (b). Enter "99-9999999."

Column (c). Enter "CE."

Column (d). Enter the code for the state in which the terminal is located. See **Table 3** on page 6.

Column (e). Enter the month ending date (mmddyyyy).

Column (f). Enter "Summary."

Columns (g) and (h). Add the total gallons for all transactions by the terminal for each position holder and product code, and enter the total.

Carrier Summary Report, Form 720-CS

Who Must File

Form 720-CS is required to be filed by bulk transport carriers (barges, vessels, and pipelines) who receive liquid product from an approved terminal or deliver liquid product to an approved terminal.

Part II—Transactions for the Month

Part II is used by the carrier to provide a monthly summary of the terminal receipts and disbursements by product code.

Schedule A—Carrier Receipts From a Terminal

Use this schedule to report each bulk receipt of liquid product by the carrier from a terminal. A separate Schedule A must be used for each product code.

Column (a). Enter the EIN of the company hiring the carrier. If the EIN is unknown, enter 99-9999999.

Column (b). Enter the name of the company hiring the carrier.

Column (c). Enter the code from **Table 1**.

Column (d). Enter the TCN assigned to the terminal's physical location by the IRS.

Column (e). Enter the date from the document in column (f) (mmddyyyy).

Column (f). Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This could be a bill of lading, shipping document, or manifest. Both the carrier and terminal operator must report the same document number.

Column (g). Enter the net gallons received from the terminal per the document in column (f).

Schedule B—Carrier Deliveries To a Terminal

Use this schedule to report each bulk delivery of liquid product by the carrier to a terminal. A separate Schedule B must be used for each product code.

Column (a). Enter the EIN of the company hiring the carrier. If the EIN is unknown, enter 99-9999999.

Column (b). Enter the name of the company hiring the carrier.

Column (c). Enter the code from **Table 1**.

Column (d). Enter the TCN assigned to the terminal's physical location by the IRS.

Column (e). Enter the date from the document in column (f) (mmddyyyy).

Column (f). Enter the identifying number from the document provided by the carrier to the terminal operator when the product is delivered to the terminal that reflects the details of the transaction. This could be the terminal receipts document, pipeline ticket number, barge ticket number, etc. Both the carrier and terminal operator must report the same document number.

Column (g). Enter the net gallons delivered to the terminal per the document in column (f).

Table 1

Mode of Transportation/Book Adjustment Codes	
J Truck	S Ship (Great Lake or ocean vessel)
PL Pipe line	RT Removal from terminal (other than by truck or rail) for sale or consumption
R Rail	CE ¹ Summary code
B Barge	BA ² Book adjustment

¹ **CE-Summary code** to be used for product codes 092 and 122. See page 3.

² **BA-Book adjustments** are product reclassifications or conversions of products at the terminal that result in a product code change. Examples include conversion of diesel fuel #2 low sulphur undyed to diesel fuel low sulphur dyed and reclassification of jet fuel to kerosene high sulphur dyed or diesel fuel high sulphur #1 undyed. Book adjustments must be reported in summary. For book adjustments, summary reporting means the combining of all book adjustment transactions by product code for the reporting period.

- **Schedule A.** Report the book adjustments for a product code along with the other transactions for the product code.

- **Schedule B.** Do not report book adjustments on any position holder's schedule. Instead, use a separate Schedule B with "book adjustment" as the position holder.

Table 2

Product	Product Code	Product	Product Code
Additive—Miscellaneous	090	Diesel fuel #4 dyed	153
Alcohol:		Ethane	052
Ethanol	241	Ethylene	196
Methanol	243	Gasohol:	
Aviation gasoline	125	Gasohol 5.7%	140
Benzene	248	Gasohol 7.7%	141
Blending components:		Gasohol 10%	139
Blending components, other	122*	E-75	078
Butane, including butane propane mix	055	E-85	079
ETBE	249	Gasoline	065
MTBE	093	Isobutane	058
Napthas	126	Kerosene undyed:	
Pentanes, including isopentane	059	Kerosene low sulphur undyed	145
Raffinates	223	Kerosene high sulphur undyed	147
TAME	121	Kerosene dyed:	
Toluene	199	Kerosene low sulphur dyed	073
Transmix	100	Kerosene high sulphur dyed	074
Xylene	076	Mineral spirits:	
Butylene	198	Jet fuel	130
Compressed natural gas	224	Excluded liquid (mineral oil)	077
Diesel fuel undyed:		Liquified natural gas	225
Diesel fuel #1 low sulphur undyed	161	Marine diesel oil	279
Diesel fuel #2 low sulphur undyed	167	Marine gas oil	280
Fuel oil #1 undyed	150	Methane	265
Diesel fuel #4 undyed	154	Mineral oils	281
Diesel fuel high sulphur #1 undyed	282	Propane	054
Diesel fuel high sulphur #2 undyed	283	Propylene	075
Diesel fuel dyed:		Undefined (other) product	092
Diesel fuel high sulphur dyed	226	Waste oil	091
Diesel fuel low sulphur dyed	227		
Diesel fuel #1 dyed	231		

* Blending components, other, does **not** include product codes 055, 249, 093, 126, 059, 223, 121, 199, 100, or 076.

Table 3

United States (US)	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL	Mexican (MX) State	Abbreviation
Indiana	IN		
Iowa	IA	Aguascalientes	AG
Kansas	KS	Baja California	BJ
Kentucky	KY	Baja California Sur	BS
Louisiana	LA	Campeche	CP
Maine	ME	Chiapas	CH
Maryland	MD	Chihuahua	CI
Massachusetts	MA	Coahuila	CU
Michigan	MI	Colima	CL
Minnesota	MN	Distrito Federal	DF
Mississippi	MS	Durango	DG
Missouri	MO	Guanajuato	GJ
Montana	MT	Guerrero	GR
Nebraska	NE	Hildago	HG
Nevada	NV	Jalisco	JA
New Hampshire	NH	Mexico	EM
New Jersey	NJ	Michoacan	MH
New Mexico	NM	Morelos	MR
New York	NY	Nayarit	NA
North Carolina	NC	Nuevo Leon	NL
North Dakota	ND	Oaxaca	OA
Ohio	OH	Puebla	PU
Oklahoma	OK	Queretaro	QA
Oregon	OR	Quintana Roo	QR
Pennsylvania	PA	San Luis Potosi	SL
Rhode Island	RI	Sinaloa	SI
South Carolina	SC	Sonora	SO
South Dakota	SD	Tabasco	TA
Tennessee	TN	Tamaulipas	TM
Texas	TX	Tlaxcala	TL
Utah	UT	Veracruz	VZ
Vermont	VT	Yucatan	YC
Virginia	VA	Zacatecas	ZT
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

Comprehensive Example

The following example illustrates how to complete Forms 720-TO and 720-CS. See pages 8-15 for the completed forms.

ABC Terminal, Inc., of Anytown, Texas operates a terminal in Seaport, Florida. Their EIN is 10-1234567 and the terminal control number (TCN) is T59FL1111 for their terminal located in Seaport, Florida. They receive bulk shipments of product from ABC Pipeline Company. They use the XYZ Pipeline Inc. for bulk disbursements of product and Tyler Trucking for non-bulk disbursements.

Terminal Receipts

The receipts schedule for ABC Terminal for April 2001, shows the following bulk shipments.

- 420,000 net gallons of gasoline, product code (PC) 065, by pipeline on April 3.
- 360,000 net gallons of diesel fuel #2 low sulphur undyed, PC 167, by pipeline on April 13.

ABC Terminal also received the following non-bulk shipments.

- 8,000 gallons of caustic soda, PC 092, on April 15.
- 8,000 gallons of caustic soda, PC 092, on April 23.

Terminal Disbursements

The disbursements schedule for ABC Terminal for April 2001, shows the following bulk disbursements.

- 775,000 net gallons of gasoline, PC 065, by pipeline.
- 175,000 net gallons of diesel fuel #2 low sulphur undyed, PC 167, by pipeline.

ABC Terminal made the following non-bulk disbursements into trucks.

- 4,000 gallons of caustic soda, PC 092, by position holder (PH) Chemical Inc. (3 trucks).
- 2,500 gallons of caustic soda, PC 092, by PH Energy Company (2 trucks).
- 8,210 net gallons of gasoline, PC 065, by PH Fuel Company.
- 7,834 net gallons of diesel fuel #2 low sulphur undyed, PC 167, by PH Diesel Inc.
- 8,095 net gallons of diesel fuel #2 low sulphur undyed, PC 167, by PH Fuel Company.
- 8,000 gallons of diesel fuel low sulphur dyed, PC 227, by PH Diesel Inc.

Transactions Within the Terminal

During April, ABC Terminal injected dye into 8,000 gallons of diesel fuel #2 low sulphur undyed at the terminal rack. For this transaction, they complete a Schedule B (Form 720-TO) showing a disbursement of product code 167 (diesel fuel #2 low sulphur undyed) and a Schedule A (Form 720-TO) showing a receipt of product code 227 (diesel fuel low sulphur dyed) using BA (book adjustment) as the mode of transportation on each schedule. See the completed forms on pages 10 and 11, examples 4 and 8.

Terminal Operator Report

Schedule A, Terminal Operator Receipts. The receipt of all products into the terminal (bulk and non-bulk) are reported by ABC Terminal on Form 720-TO and Schedule A (Form 720-TO). ABC Terminal must complete a separate Schedule A for each product code received. Receipts are reported as net gallons only. Gross gallons are reported only if net is not available.

The non-bulk receipts of product code 092 (caustic soda) are summarized and reported in total. ABC Terminal uses the **Optional Summary Reporting Instructions for Product Codes 092 and 122** on page 4. Transactions for all other product codes must be reported individually.

Combine the net gallons from Column (f) on Schedule A for each product code and enter the total on Line 2 of Form 720-TO. See the completed schedules on pages 9 and 10, examples 2–5.

Schedule B, Terminal Operator Disbursements by Position Holder. The disbursement of all products from the terminal (bulk and non-bulk) are reported by ABC Terminal on Form 720-TO and Schedule B (Form 720-TO). ABC Terminal must complete a separate Schedule B for each position holder. If a position holder disburses more than one product code, a separate Schedule B must be completed for each product code. Disbursements are reported as net and gross gallons.

The non-bulk disbursements of product code 092 are summarized and reported in total by position holder. ABC Terminal uses the **Optional Summary Reporting Instructions for product codes 092 and 122** on page 4. Transactions for all other product codes must be reported individually.

Combine the net gallons from Column (g) on Schedule B for each product code and enter the total on Line 4 of Form 720-TO. See the completed schedules on pages 11–13, examples 6–14.

Completion of page 1, Part III, of Form 720-TO. Lines 2 and 4 are completed based on Schedules A and B. Line 1, beginning inventory, is the same as the ending inventory reported the previous month. On line 7, ending inventory, the terminal operator must enter the actual physical ending inventory at the terminal. Any difference is shown on line 6 as a gain or (loss). See the completed form on page 8, example 1.

Carrier Summary Report

Schedule B, Carrier Deliveries to a Terminal. The deliveries by ABC Pipeline Company to the terminal are reported on Form 720-CS and Schedule B (Form 720-CS). Only bulk product transfers by carriers are reported on Schedule B. The trucking companies do not report their non-bulk deliveries. ABC Pipeline Company must complete a separate Schedule B for each product code delivered, showing ABC Terminal's TCN and the net gallons delivered.

Transfer the total from Column (g) on Schedule B for each product code and enter this information on Line 1 of Form 720-CS. See the completed form and schedules on page 14, examples 15–17.

Schedule A, Carrier Receipts From a Terminal. The receipts by XYZ Pipeline Inc. from the terminal are reported on Form 720-CS and Schedule A (Form 720-CS). Only bulk product transfers by carriers are reported. The trucking companies do not report their non-bulk receipts. The carrier must complete a separate Schedule A for each product code listed in Table 2, showing ABC Terminal's TCN and the net gallons received.

Transfer the total from Column (g) on Schedule A for each product code and enter this information on Line 2 of Form 720-CS. See the completed form and schedules on page 15, examples 18–20.

Example 1

Form **720-TO**

(March 2001)
Department of the Treasury
Internal Revenue Service

Terminal Operator Report

For the month ending April, 2001.

OMB No. 1545-1734

Corrected Void

Part I Terminal Operator

Company name <u>ABC Terminal Inc.</u>		Employer Identification Number (EIN) <u>10-1234567</u>	
Address (number, street, room or suite number) <u>17 Hickory Street</u>		Form 637 Registration Number <u>10-95-7777S</u>	
City, state, and ZIP code <u>Anytown, Texas 44444</u>			
Contact person <u>Tim Terminal</u>	Daytime telephone number <u>(555)999-3333</u>	Fax number <u>(555)999-2222</u>	E-mail address <u>hickory@gov.com</u>

Part II Terminal

Name of terminal <u>ABC Terminal, Seaport</u>	Terminal Control Number (TCN) <u>T59FL1111</u>
Terminal location <u>Seaport, Florida</u>	

Part III Transactions for the Month

	Net Gallons (attach additional schedule(s) if needed)			
	(a)	(b)	(c)	(d)
	PC: 065	PC: 167	PC: 227	PC: 092
1 Beginning inventory.	3381000	1983000		36000
2 Total receipts. Enter amounts from Schedule A.	420000	360000	8000	16000
3 Total gallons available. Add lines 1 and 2.	3801000	2343000	8000	52000
4 Total disbursements. Enter amounts from Schedule B.	783210	198929	8000	6500
5 Subtract line 4 from line 3.	3017790	2144071		45500
6 Stock gains and losses. Show losses in (parentheses).	<990>	288		
7 Actual physical ending inventory at terminal.	3016800	2144359		45500

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

Signature ► Tim Terminal Title, if applicable ► President Date ► May 31, 2001

(Please type or print your name below signature.)

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No. 73072W

Form **720-TO** (March 2001)

Example 2. Bulk delivery by PC

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule A Terminal Operator Receipts

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
ABC Pipeline Company	10-9876543	PL	04032001	10	420000
Total. Add amounts in column (f) and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					420000

Example 3. Bulk delivery by PC

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule A Terminal Operator Receipts

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
ABC Pipeline Company	10-9876543	PL	04132001	11	360000
Total. Add amounts in column (f) and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					360000

Example 4. Book adjustment

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 : 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	---------------------	------------------	---

Schedule A Terminal Operator Receipts

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 227

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
		BA	04302001		8000
Total. Add amounts in column (f) and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					8000

Example 5. Non-bulk receipts

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 : 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	---------------------	------------------	---

Schedule A Terminal Operator Receipts

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
Various	99-9999999	CE	04302001	Summary	16000
Total. Add amounts in column (f) and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					16000

Example 6. Bulk disbursement

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Fuel Company	PH EIN 10-1111222	PH Form 637 Registration Number 10-95-1111S
---	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
XYZ Pipeline Inc.	10-7654321	PL		04182001	12	775000	780000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						775000	780000

Example 7. Bulk disbursement

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Diesel Inc.	PH EIN 10-3333444	PH Form 637 Registration Number 10-95-2222S
--	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
XYZ Pipeline Inc.	10-7654321	PL		04252001	13	175000	172000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						175000	172000

Example 8. Book adjustment

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Book Adjustment	PH EIN	PH Form 637 Registration Number
--	--------	---------------------------------

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
		BA		04302001		8000	8000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						8000	8000

Example 9. Non-bulk, summary by PH

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Chemical Inc.	PH EIN 10-8888888	PH Form 637 Registration Number 10-95-3333S
--	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Various	99-9999999	CE	FL	04302001	Summary	4000	4000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						4000	4000

Example 10. Non-bulk, summary by PH

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Energy Company	PH EIN 10-5555555	PH Form 637 Registration Number 10-95-4444S
---	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Various	99-9999999	CE	FL	04302001	Summary	2500	2500
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						2500	2500

Example 11. Non-bulk, detail transaction

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Fuel Company	PH EIN 10-1111222	PH Form 637 Registration Number 10-95-1111S
---	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	GA	04052001	21	8210	7900
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						8210	7900

Example 12. Non-bulk, detail transaction

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Diesel Inc.	PH EIN 10-3333444	PH Form 637 Registration Number 10-95-2222S
--	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	FL	04252001	23	7834	7861
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						7834	7861

Example 13. Non-bulk, detail transaction

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Fuel Company	PH EIN 10-1111222	PH Form 637 Registration Number 10-95-1111S
---	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	GA	04272001	24	8095	8000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						8095	8000

Example 14. Non-bulk, detail transaction

Terminal operator name as shown on Form 720-TO ABC Terminal Inc.	EIN 10 1234567	TCN T59FL1111	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	-------------------	------------------	---

Schedule B Terminal Operator Disbursements by Position Holder

Position holder (PH) name. Enter one name per page. Diesel Inc.	PH EIN 10-3333444	PH Form 637 Registration Number 10-95-2222S
--	----------------------	--

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 227

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	FL	04122001	22	8000	8000
Total. Add amounts in columns (g) and (h) and enter the totals. Also, enter the amount from column (g) on Form 720-TO, line 4, in the column for the applicable product code. ▶						8000	8000

Example 15

Form **720-CS**

(March 2001)
Department of the Treasury
Internal Revenue Service

Carrier Summary Report

For the month ending April, 2001.

OMB No. 1545-1733

Corrected Void

Part I Carrier

Company name ABC Pipeline Company		Employer Identification Number (EIN) 10:9876543	
Address (number, street, room or suite number) 10 Maple Ave.			
City, state, and ZIP code (Foreign addresses, include province and postal code as appropriate. Do not abbreviate country name.) Anytown, MD 21114			
Contact person Patty Oak	Daytime telephone number (555)999-8888	FAX number (555)999-7777	E-mail address maple@gov.com

Part II Transactions for the Month

	Net Gallons (attach additional schedule(s) if needed)			
	Enter the transactions for the period on Schedules A and B, then complete lines 1 and 2 for each product code (PC). See page 5 of the instructions for the product codes.			
	(a) PC: 065	(b) PC: 167	(c) PC:	(d) PC:
1 Total carrier receipts. Enter the total of net gallons from Schedule(s) A by product code.				
2 Total carrier deliveries. Enter the total of net gallons from Schedule(s) B by product code.	420000	360000		

Example 16. Bulk delivery by PC

Carrier name as shown on Form 720-CS ABC Pipeline Company	EIN 10:9876543	For the month ending (enter MM/DD/YYYY) 04/30/2001
--	-------------------	---

Schedule B Carrier Deliveries to a Terminal

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code. See page 5 in the instructions for product codes. ▶ 065

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Destination terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-1111222	Fuel Company	PL	T59FL1111	04032001	10	420000
Total. Add amounts in column (g) and enter the total. Also, enter on Form 720-CS, line 2, in the column for the applicable product code. ▶						420000

Example 17. Bulk delivery by PC

Carrier name as shown on Form 720-CS ABC Pipeline Company	EIN 10:9876543	For the month ending (enter MM/DD/YYYY) 04/30/2001
--	-------------------	---

Schedule B Carrier Deliveries to a Terminal

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code. See page 5 in the instructions for product codes. ▶ 167

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Destination terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-3333444	Diesel Inc.	PL	T59FL1111	04132001	11	360000
Total. Add amounts in column (g) and enter the total. Also, enter on Form 720-CS, line 2, in the column for the applicable product code. ▶						360000

Example 18.

Form **720-CS**

(March 2001)
Department of the Treasury
Internal Revenue Service

Carrier Summary Report

For the month ending April , 2001.

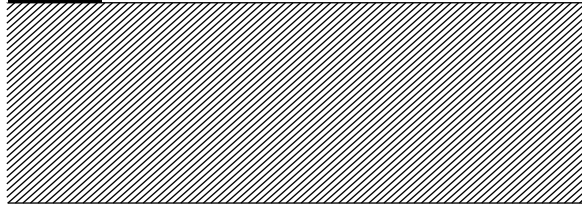
OMB No. 1545-1733

Corrected Void

Part I Carrier

Company name XYZ Pipeline Inc.		Employer Identification Number (EIN) 10: 7654321	
Address (number, street, room or suite number) 14 Oak Ave.			
City, state, and ZIP code (Foreign addresses, include province and postal code as appropriate. Do not abbreviate country name.) Anytown, NJ 07755			
Contact person Haleigh Maple	Daytime telephone number (555) 999-6666	FAX number (555) 999-5555	E-mail address oak@gov.com

Part II Transactions for the Month

	Net Gallons (attach additional schedule(s) if needed)			
	Enter the transactions for the period on Schedules A and B, then complete lines 1 and 2 for each product code (PC). See page 5 of the instructions for the product codes.			
	(a) PC: 065	(b) PC: 167	(c) PC:	(d) PC:
1 Total carrier receipts. Enter the total of net gallons from Schedule(s) A by product code.	775000	175000		
2 Total carrier deliveries. Enter the total of net gallons from Schedule(s) B by product code.				

Example 19. Bulk receipts by PC

Carrier name as shown on Form 720-CS XYZ Pipeline Inc.	EIN 10: 7654321	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	--------------------	---

Schedule A Carrier Receipts From a Terminal

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code. See page 5 in the instructions for product codes. ▶ 065

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Origin terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-1111222	Fuel Company	PL	T59FL1111	04182001	12	775000
Total. Add amounts in column (g) and enter the total. Also, enter on Form 720-CS, line 1, in the column for the applicable product code. ▶						775000

Example 20. Bulk receipts by PC

Carrier name as shown on Form 720-CS XYZ Pipeline Inc.	EIN 10: 7654321	For the month ending (enter MM/DD/YYYY) 04/30/2001
---	--------------------	---

Schedule A Carrier Receipts From a Terminal

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code. See page 5 in the instructions for product codes. ▶ 167

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Origin terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-3333444	Diesel Inc.	PL	T59FL1111	04252001	13	175000
Total. Add amounts in column (g) and enter the total. Also, enter on Form 720-CS, line 1, in the column for the applicable product code. ▶						175000

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on these forms in order to carry out the Internal Revenue laws of the United States. Section 4101 and its regulations require you to file an information return with the IRS. Forms 720-TO and 720-CS are used to report the information. Section 6109 requires you to provide your taxpayer identification number. Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any

Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
720-TO	18 hr., 52 min.	30 min.	49 min.
720-CS	12 hr., 25 min.	30 min.	43 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, see **Where To File** on page 1.