

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: July 16, 2013

Consent Regular
 Ordinance Public Hearing

Department: Risk Management

Submitted By: Risk Management

Submitted For:

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: A) Quarterly Federal Excise Tax Return Form 720; **B)** payment of \$9,204 to the Internal Revenue Service; **C)** the delegation of authority to the County Administrator or his designee to execute future Quarterly Federal Excise Tax Returns (Form 720) on behalf of the Board of County Commissioners; and **D)** future payments as required.

Summary: The Patient Protection and Affordable Care Act (PPACA) includes a provision imposing an annual assessment on insured and self-insured group health plans to fund the Patient-Centered Outcomes Research Institute (PCORI). This annual fee will be imposed on group health plans for the next seven years. The regulations require health plan sponsors with calendar year plans ending 12/31/2012 to report and pay the fee by July 31, 2013. This includes the County's self-insured health plan. The fee is \$1 per average covered life, totaling \$9,204. The regulations require the fee to be reported on the Quarterly Federal Excise Tax Return Form 720 (specifically noted on Part II of the form), which must be executed by the Board of County Commissioners, or its delegated authority. **Countywide (TKF)**

Background and Justification (or Policy Issues): The PCORI was implemented and designed under the PPACA to assist patients, clinicians, purchasers and policy-makers in making informed health decisions by advancing comparative clinical effectiveness research. The Institute is funded by a trust fund, which, in turn, is partially funded by fees paid by issuers of health insurance policies and sponsors of self-insured health plans. This "comparative effectiveness research fee" applies to policy/plan years ending on or after 10/1/2012. The initial annual fee is \$1 per average covered life. It increases to \$2 in 2013, then to an amount indexed to national health expenditures until 2019, when it ends. Reporting and payment using IRS Form 720 is required by July 31 of the calendar year immediately following the last day of the policy or plan year. The fee for the policy or plan year ending on December 31, 2012 must be filed by July 31, 2013.

Attachments: 1. Quarterly Federal Excise Tax Return Form 720

Recommended By: Nancy L. Bolton 7/3/2013
 Department Director Date

Approved By: [Signature] 7/16/13
 County/Deputy/Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact

Fiscal Years	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	9,204	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
Net Fiscal Impact	9,204	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	0	0	0	0	0

Is Item Included In Current Budget? Yes X No _____
 Budget Account Exp No.: Fund 5012 Dept 700 Unit 7315 Obj 4901
 Rev No.: Fund _____ Dept _____ Unit _____ Obj _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review: Jessica Kolb

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

J. Miller 7/5/13 OFMB N/A
 Contract Dev. and Control

B. Legal Sufficiency:

[Signature] 7/5/13
 Assistant County Attorney

C. Other Department Review:

 Department Director

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

▶ See the instructions for Form 720.

▶ Information about Form 720 and its separate instructions is at www.irs.gov/form720.

Check here if:

- Final return
 Address change

Name
BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY

Quarter ending
7/31/13

Number, street, and room or suite no.
(If you have a P.O. box, see the instructions.)

Employer identification number
59-6000785

City, state, and ZIP code. (If you have a foreign address, see the instructions.)
301 N. Olive Ave., 11th Floor, West Palm Beach, FL 33401

FOR IRS USE ONLY

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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
Communications and Air Transportation Taxes (see instructions)					
22	Local 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
Fuel Taxes					
		Number of gallons	Rate	Tax	
60	(a) Diesel, tax on removal at terminal rack		\$.244		60
	(b) Diesel, tax on taxable events other than removal at terminal rack		.244		
	(c) Diesel, 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, LUST tax		.001		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)		.244		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		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184		62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
13	Any liquid fuel used in a fractional ownership program aircraft		.141		13
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	Fischer-Tropsch process liquid fuel from coal (including peat)		.244		122
123	Liquid fuel derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124
33	Retail Tax—Truck, trailer, and semitrailer chassis and bodies, and tractors		12% of sales price		33
Ship Passenger Tax					
29	Transportation by water	Number of persons	Rate	Tax	
			\$3 per person		29
Other Excise Tax					
31	Obligations not in registered form	Amount of obligations	Rate	Tax	
			\$.01		31
Foreign Insurance Taxes—Policies issued by foreign insurers					
30	Casualty insurance and indemnity bonds	Premiums paid	Rate	Tax	30
	Life insurance, sickness and accident policies, and annuity contracts		\$.04		
	Reinsurance		.01		

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10175Y

Form 720 (Rev. 4-2013)

IRS No.	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No.	
36	Coal—Underground mined			\$1.10 per ton		36	
37				4.4% of sales price		37	
38	Coal—Surface mined			\$.55 per ton		38	
39				4.4% of sales price		39	
108	Taxable tires other than bias ply or super single tires			Number of tires	Tax	IRS No.	
109	Taxable bias ply or super single tires (other than super single tires designed for steering)					109	
113	Taxable tires, super single tires designed for steering					113	
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing <input type="checkbox"/>					40	
97	Vaccines (see instructions)					97	
136	Taxable medical devices		Sales price	2.3% of sales price		136	
1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing					\$	

Part II

IRS No.	Patient-Centered Outcomes Research Fee (see instructions)	(a) Avg. number of lives covered	(b) Rate for avg. covered life	Col. (a) x Col. (b)	Tax	IRS No.	
133	Specified health insurance policies		\$1.00			133	
	Applicable self-insured health plans	9,204	\$1.00	9,204 00	9,204 00		
41	Sport fishing equipment (other than fishing rods and fishing poles)			Rate 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			\$.48 per shaft		106	
140	Indoor tanning services			10% of amount paid		140	
64	Inland waterways fuel use tax	Number of gallons		Rate \$.20	Tax	64	
125	LUST tax on inland waterways fuel use (see instructions)			.001		125	
51	Alcohol and cellulosic biofuel sold as but not used as fuel					51	
117	Biodiesel sold as but not used as fuel					117	
20	Floor Stocks Tax— Ozone-depleting chemicals (floor stocks). Attach Form 6627.					20	
2	Total. Add all amounts in Part II					\$ 9,204 00	

Part III

3	Total tax. Add Part I, line 1, and Part II, line 2			3	9,204 00
4	Claims (see instructions; complete Schedule C)		4		
5	Deposits made for the quarter	5			
	<input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.				
6	Overpayment from previous quarters	6			
7	Enter the amount from Form 720X included on line 6, if any	7			
8	Add lines 5 and 6		8		
9	Add lines 4 and 8			9	
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return (see instructions)			10	9,204 00
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.			11	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following. No

Designee name _____ Phone no. _____ Personal identification number (PIN) _____

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature _____ Date _____ Title _____
Type or print name below signature. _____ Telephone number _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____
Firm's name _____ Firm's EIN _____
Firm's address _____ Phone no. _____

Schedule A Excise Tax Liability (see instructions)

Note. You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes or for a one-time filing of the gas guzzler tax.

1 Regular method taxes

(a) Record of Net Tax Liability	Period		
	1st-15th day	16th-last day	
First month	A	B	
Second month	C	D	
Third month	E	F	
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		
	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 instructions).

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	

Schedule C Claims Month your income tax year ends ►

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

• Attach a statement explaining each claim as required. Include your name and EIN on the statement (see instructions).

Caution. Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1a and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

For alternative fuel mixtures produced after December 31, 2011, the alternative fuel mixture credit can be taken as a credit only on Schedule C (Form 720) against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on this form, and any excess is not allowed. The credit cannot be claimed on any other form, including Form 4136, Credit for Federal Tax Paid on Fuels and Schedule 3 (Form 8849), Certain Fuel Mixtures and the Alternative Fuel Credit.

1 Nontaxable Use of Gasoline		Note. CRN is credit reference number.		Period of claim ►		
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Gasoline (see Caution above line 1)	\$.183		\$		362
b	Exported (see Caution above line 1)	.184				411

2 Nontaxable Use of Aviation Gasoline		Period of claim ►				
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Used in commercial aviation (other than foreign trade)	\$.15		\$		354
b	Other nontaxable use (see Caution above line 1)	.193				324
c	Exported (see Caution above line 1)	.194				412
d	LUST tax on aviation fuels used in foreign trade	.001				433

3 Nontaxable Use of Undyed Diesel Fuel Period of claim ►
 Claimant certifies that the diesel fuel did not contain visible evidence of dye.
Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Nontaxable use	\$.243		\$		360
b	Use in trains	.243				353
c	Use in certain intercity and local buses (see Caution above line 1)	.17				350
d	Use on a farm for farming purposes	.243				360
e	Exported (see Caution above line 1)	.244				413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation) Period of claim ►
 Claimant certifies that the kerosene did not contain visible evidence of dye.
Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

Caution. Claims cannot be made on line 4 for kerosene sales from a blocked pump.		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243		\$	346
b	Use in certain intercity and local buses (see Caution above line 1)		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported (see Caution above line 1)		.244			414
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ►				
	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

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	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	Fischer-Tropsch process liquid fuel from coal (including peat)	.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 ▶

Registration number ▶

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

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

	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 ▶

Registration number ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

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

	Rate	Gallons	Amount of claim	CRN
a Use by a state or local government	\$.243		\$	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17			347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration number ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	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 ▶

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.183		\$	362
b Use by a state or local government	.183			

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration number ▶

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization	\$.193		\$	324
b Use by a state or local government	.193			

12	Reserved	Period of claim ▶	Registration number ▶		
	Reserved				
	a Reserved	Rate	Gallons	Amount of claim	CRN
	b Reserved			\$	
13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim ▶	Registration number ▶		
<p>Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 13. See the instructions for line 13 for information about renewable diesel used in aviation.</p>					
		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 Alternative Fuel Mixture Credit	Registration number ▶			
<p>For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.</p>					
		Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.50		\$	426
b	"P Series" fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.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 biomass (GGE = 121 cu. ft.)	.50			437
15	Other claims. See the instructions. For lines 15b and 15c, see the Caution above line 1 on page 4.			Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)			\$	366
b	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001				415
c	Exported dyed kerosene				416
d	Diesel-water fuel emulsion				
e	Registered credit card issuers				
			Number of tires	Amount of claim	CRN
f	Taxable tires other than bias ply or super single tires			\$	396
g	Taxable tires, bias ply or super single tires (other than super single tires designed for steering)				304
h	Taxable tires, super single tires designed for steering				305
i					
j					
k					
16	Total claims. Add amounts on lines 1 through 15. Enter the result here and on Form 720, Part III, line 4.			16	

Form 720-V, Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment by check or money order with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Do not file Form 720-V if you are paying the balance due on line 10 of Form 720 using EFTPS.

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. However, if you are making a one-time filing, enter your social security number.

Box 2. Enter the amount paid from line 10 of Form 720.

Box 3. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 1 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720. ▼		Form 720-V (2013)	
720-V Department of the Treasury Internal Revenue Service		Payment Voucher	
▶ Do not staple or attach this voucher to your payment.		OMB No. 1545-0023	
2013			
1 Enter your employer identification number (EIN) (see instructions).		2 Enter the amount of your payment. ▶ Make your check or money order payable to "United States Treasury."	
		Dollars	Cents
3 Tax Period		4 Enter your business name (individual name if sole proprietor).	
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.	
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code.	