

**Schedule 6  
(Form 8849)**

(Rev. January 2002)

Department of the Treasury—Internal Revenue Service

**Other Claims**

▶ Attach to Form 8849. ▶ See instructions on page 2.

OMB No. 1545-1420

Name as shown on Form 8849	EIN or SSN	Total refund (total of lines 1–9)
		\$

Enter the earliest and latest **dates of the events** included in this claim. Enter in MMDDYYYY format.

Earliest date ▶ \_\_\_\_\_ Latest date ▶ \_\_\_\_\_

Claimant's registration number for Section 4091(d) claims. ▶ \_\_\_\_\_

Claim	Amount of refund	CRN
1	\$	
2		
3		
4		
5		
6		
7		
8		
9		

Use the space below for an explanation of each claim listed.

## Instructions

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

**Purpose of schedule.** Use Schedule 6 for claims not reportable on Schedules 1–5, including refunds of excise taxes reported on:

- **Form 720**, Quarterly Federal Excise Tax Return, including section 4091(d) claims;
- **Form 2290**, Heavy Highway Vehicle Use Tax Return;
- **Form 730**, Monthly Tax on Wagering; or
- **Form 11-C**, Occupational Tax and Registration Return for Wagering.

**Caution:** Do not use Schedule 6 to make adjustments to liability reported on Forms 720 filed for prior quarters. Use new **Form 720X**, Amended Quarterly Federal Excise Tax Return.

**Claim requirements.** Generally, a claim must be filed within 3 years of the filing of the return to which the claim relates, or 2 years from when the tax reported on that return was paid, whichever is later.

**How to file.** Attach Schedule 6 to Form 8849. Mail it to the IRS at the address under **Where To File** in the Form 8849 instructions. If you are filing a Section 4091(d) claim, write "Section 4091(d)" at the top of Form 8849 and on the envelope.

### Form 720

Claims require the following information:

1. A detailed description of the claim.
2. Any additional information required by the regulations.
3. The amount of the claim for the tax to which the claim relates. See the table below for the tax and CRN.
4. How you figured the claim amount.
5. Any other information you believe will support the claim.

Tax	CRN
Ozone-depleting chemicals	398
Truck, trailer, and semitrailer chassis and bodies, and tractors	383
Passenger vehicles (luxury tax)	392
Highway-type tires	366
Gas guzzler automobiles	340
Vaccines	397
Sport fishing equipment	341
Electric outboard motors and sonar devices	342
Bows	344
Arrow components	370

### Section 4091(d), CRN 369

**Caution:** This claim cannot be filed with any other claim. See **Schedules Attached** on Form 8849.

If a registered aviation fuel producer bought aviation fuel on which tax was paid to the government, then a claim for refund of the tax may be made.

**Claimant.** The registered producer that bought taxed aviation fuel is the only person eligible to make this claim.

**Claim requirement.** Attach all of the following information to Schedule 6:

1. Volume and type of aviation fuel.
2. Date on which the second producer acquired the aviation fuel included in the claim.
3. Amount of tax that the first producer paid to the government.
4. If the fuel was sold, a statement certifying that the amount of the prior tax has not been included in the price of

the fuel and has not been collected from the purchaser by the claimant.

5. The name, address, and EIN of the person who paid the prior tax to the government.

6. A copy of the First Producer's Report that relates to the aviation fuel covered by the claim.

7. A copy of any Statement of Subsequent Seller that the second producer received with respect to that aviation fuel.

### Form 2290, CRN 365

A claim for refund may be made for the following:

- A pro rata refund of the tax paid on Form 2290 for a vehicle that was destroyed or stolen before June 1 of any period (July 1–June 30) and subsequently not used during the period. To make a claim for a vehicle that is destroyed or stolen, the following information must be attached to Schedule 6:

1. The vehicle identification number (VIN).
2. Whether the vehicle was destroyed or stolen.
3. Date of the accident or theft.
4. Computation of the refund amount. See the line 4 instructions for Form 2290.

- Any vehicle on which the tax was paid on Form 2290 if the vehicle was used 5,000 miles or less on public highways (7,500 or less for agricultural vehicles) during the period (July 1–June 30). The mileage limitation applies to the total mileage a vehicle is driven during a period regardless of the number of owners of the vehicle. A claim for this mileage refund cannot be filed until after June 30 of the period.

### Form 730, CRN 368

A claim for refund may be made for the following:

- An overpayment of tax. The following information must be attached to the claim.

1. The facts involving the overpayment.
2. The reason for claiming a refund.
3. The date of payment and the amount of the tax.
4. Whether any previous claim covering the amount involved, or any part, has been filed.
5. A statement that you:
  - a. Have not collected (whether as a separate charge or otherwise) the amount of the tax from the person that placed the wager on which the tax was imposed, or
  - b. Have repaid the amount of the tax to the person that placed the wager, or
  - c. Have the written consent of the person that placed the wager to the making of the refund (the consent must be attached to the claim).

6. If the overpayment relates to a laid-off wager accepted by you, one of the above three statements must be attached for both the person that placed the laid-off wager and the person that placed the original wager.

- Credit for wagers laid off by you. The following information must be attached to the claim.

1. The certificate described in Regulations section 44.6419-2(d).
2. A statement that includes: (a) the reason for the refund, (b) the month in which the tax was paid, (c) the date of payment, and (d) whether any previous claim covering the amount involved, or any part, has been filed.

### Form 11-C, CRN 367

A claim for refund may be made for overpayment of tax due to a mistake in tax liability previously reported on Form 11-C.

