Schedule 6 (Form 8849)
(Rev. January 2006)
Department of the Treasury
Internal Revenue Service

Other Claims

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849	EIN or SSN	Total refund (total of lines 1–5)
		$

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

Earliest date ▶ _____ Latest date ▶ _____

Tax	Amount of refund		CRN
1	$		
2			
3			
4			
5			

Use the space below for an explanation of each tax claimed.

For claims under section 6416(b)(2) relating to certain uses and resales of certain articles subject to manufacturers or retailers taxes, claimant certifies that it sold the article at a tax-excluded price, repaid the amount of tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting evidence.

Instructions

What's New

- Diesel-water fuel emulsion claims are made on Schedule 6. Claims can be made for nontaxable uses of a diesel-water fuel emulsion and for diesel fuel used to produce a diesel-water fuel emulsion. See *Diesel water fuel emulsion* on page 2.
- Claims by the ultimate purchaser for diesel fuel, kerosene, or kerosene for use in aviation used by a state or local government for its exclusive use can be claimed on Schedule 6 if certain conditions are met. See *Claims by State or Local Governments* on page 2.
- If a vehicle on which tax is reported on Form 2290 is sold and subsequently not used during the period, the taxpayer may claim a credit for the tax paid based on the months remaining in the tax period. See *Form 2290* on page 2.

Purpose of schedule. Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

- **Form 720,** Quarterly Federal Excise Tax Return;
- **Form 2290,** Heavy Highway Vehicle Use Tax Return;
- **Form 730,** Monthly Tax Return for Wagers; and
- **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 Form 720X, Amended Quarterly Federal Excise Tax Return. Also, do not use Schedule 6 to claim amounts that were taken or will be taken as a credit on Form 2290 or Form 730.*

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 attach additional sheets, write your name and taxpayer identification number on each sheet.

Form 720

A claim relating to the taxes listed below may be made. See Pub. 510, Excise Taxes for 2006, for information on allowable claims relating to these taxes. The following information must be attached to the claim.

1. A detailed description of the claim.

2. Any additional information required by the regulations.

3. The amount of the claim. If the claim is for more than one quarter, list the claim amounts by quarter.

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
Taxable tires, expires after December 31, 2005	366
Taxable tires other than biasply or super single tires	396
Taxable tires, biasply or super single tires	304
Taxable tires, super single tires designed for steering	305
Gas guzzler automobiles	340
Vaccines	397
Sport fishing equipment	341
Fishing rods and fishing poles	308
Fishing tackle boxes	387
Electric outboard motors	342
Bows, quivers, broadheads, and points	344
Arrow components, expires after March 31, 2005	370
Arrow shafts	389

Diesel-water fuel emulsion (CRNs 309 and 310). The claim rate for nontaxable use of a diesel-water fuel emulsion taxed at $.198 (CRN 309) is $.197. The fuel must have been used during the period of claim for type of use 2, 3, 6, 7, 8, 12, 13, or 15. For type of use 3 (exported), the claim rate is $.198.

The claim rate for undyed diesel fuel taxed at $.244 (CRN 310) and used to produce a diesel-water fuel emulsion is $.046 per gallon of diesel fuel (blender claims). The blender claimant must be registered by the IRS and must enter their registration number on the statement described below.

Claim requirements. The amount claimed must be at least $750. This amount may be met by making a claim during any quarter of a claimant's income tax year or aggregating amounts from any quarters of the claimant's income tax year for which no other claim has been made. The amount claimed for a diesel-water fuel emulsion may be combined with any amounts claimed on Schedule 1 to meet the $750 minimum. The claim must be filed during the first quarter following the last quarter included in the claim. Only one claim may be filed per quarter. Enter the earliest and latest date of the claim on page 1. If the above requirements are not met, see Annual Claims in the Form 8849 instructions.

For blender claims under section 6427(m), in addition to items 1-5 above, claimant must attach a statement certifying that: (a) the claimant produced a diesel-water fuel emulsion containing at least 14% water, (b) the emulsion additive is registered by a United States manufacturer under section 211 of the Clean Air Act with the EPA, (c) the claimant used undyed diesel fuel taxed at $.244 to produce the diesel-water fuel emulsion and (d) the claimant sold or used the diesel-water fuel emulsion in its trade or business.

Claimant must be registered by the IRS and must enter their registration number on the statement.

Form 2290, CRN 365

A claim for refund may be made for the following:

- An overpayment of tax due to a mistake in tax liability previously reported on Form 2290.

Claimant. The claim is made by the person that paid the tax to the government.

- A pro rata refund of the tax paid on Form 2290 for a vehicle that was sold, 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 was sold, destroyed, or stolen, the following information must be attached to Schedule 6:

1. The vehicle identification number (VIN).

2. Whether the vehicle was sold, destroyed, or stolen.

3. Date of the sale, accident, or theft.

4. Computation of the refund amount. See the line 5 instructions for Form 2290.

Claimant. The claim is made by the person in whose name the vehicle is registered at the time it was sold, destroyed, or stolen.

- 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.

Claimant. The claim is made by the person that paid the tax to the government.

Form 730, CRN 368

A claim for refund may be made for the following:

- An overpayment of tax. The claim is not allowed unless a statement of the facts is attached that includes the following information.

1. An explanation of the reason for claiming a refund.

2. The date of payment and the amount of the tax.

3. Whether any previous claim covering the amount involved, or any part, has been filed.

4. 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).

5. 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.

Claimant. The claim is made by the person that paid the tax to the government.

- Credit for wagers laid off by you. If you accept a wager and lay off all or part of the wager with a person who is liable for the tax and have paid the tax, a claim may be allowed for the tax paid on the laid off amount. No claim is allowed unless the following information is attached to Schedule 6:

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.

Claimant. The claim is made by the person that paid the tax to the government.

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.

Claimant. The claim is made by the person that paid the tax to the government.

Claims by State or Local Governments (CRNs 360, 346, and 369)

Claims by the ultimate purchaser for diesel fuel, kerosene, or kerosene for use in aviation for the exclusive use of a state or local government can be made on Schedule 6. All of the following are required for the ultimate purchaser to make the claim: (a) the tax must have been collected by the credit card issuer; (b) the diesel fuel, kerosene, or kerosene for use in aviation was purchased with a credit card issued to the state or local government; and (c) the credit card issuer is not allowed to make the claim. If the fuel is purchased by a state or local government without the use of a credit card, only the registered ultimate vendor may make the claim using Schedule 2. If making a claim for diesel fuel, use CRN 360; for kerosene, use CRN 346; for kerosene for use in aviation, use CRN 369.

Claim requirements. See *Claim requirements* under diesel-water fuel emulsion above.