

**Schedule 6
(Form 8849)**

Department of the Treasury—Internal Revenue Service

Other Claims

OMB No. 1545-1420

(July 1999)

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

Name as shown on Form 8849

EIN or SSN

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

Earliest date:

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(mo., day, year)

Latest date:

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(mo., day, year)

Claim	Amount of refund												
	Do not use commas or \$ signs.												
	Dollars										Cents		
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.

Other Claims

Purpose. Use Form 8849 to make a claim for refund for taxes reported on Forms 720 (including section 4091(d) claims), 2290, 730, and 11-C.

Claims require the following information:

- Why a refund is allowable,
- A statement that the claimant has any required supporting evidence,
- The dollar amount,
- The form number of the tax return to which the claim relates, and
- Any additional information as required by regulations.

When to file. 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.

Section 4091(d) Claims

Caution: *This claim cannot be filed with any other claim. See Schedules Attached in the 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. The claim must include all the information described below. Attach 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. A statement certifying that the amount of the prior tax, if any, 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.

How to file. Attach Schedule 6 to Form 8849. Write "Section 4091(d)" at the top of Form 8849 and on the envelope and mail to the address under **Where To File** in the Form 8849 instructions.

Form 2290, Heavy Highway Vehicle Use Tax Return

A claim for refund may be made for the following:

1. 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:

- a. The vehicle identification number (VIN),
- b. Whether the vehicle was destroyed or stolen,
- c. Date of the accident or theft, and
- d. Computation of the refund amount. See the line 4 instructions for Form 2290.

2. 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.

How to file. Attach Schedule 6 to Form 8849. Mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

Form 730, Monthly Tax on Wagering

Caution: *See Form 730 for additional information that must be attached to the claim.*

To make **any** claim for refund of the tax on wagering, one of the following statements must be attached to Schedule 6:

1. That the amount of the tax has not been collected from the person who placed the wager, or
2. That the amount of the tax has been repaid to that person, or
3. That the written consent of that person to make the claim has been obtained. The claimant must also attach a copy of the consent.

If the claim is for a laid-off wager accepted by the claimant, the claimant must provide one of the items 1 through 3 above regarding:

- The person who placed the laid-off wager, and
- The person who placed the original wager.

How to file. Attach Schedule 6 to Form 8849. Mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

