

Sec.	
[6417, 6418. Repealed.]	
6419.	Excise tax on wagering.
6420.	Gasoline used on farms.
6421.	Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes.
6422.	Cross references.
6423.	Conditions to allowance in the case of alcohol and tobacco taxes.
[6424. Repealed.]	
6425.	Adjustment of overpayment of estimated income tax by corporation.
6426.	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.
6427.	Fuels not used for taxable purposes.
[6428, 6429. Repealed.]	
6430.	Treatment of tax imposed at Leaking Underground Storage Tank Trust Fund financing rate.
[6431. Repealed.]	
6432.	COBRA premium assistance.

AMENDMENTS

2017—Pub. L. 115-97, title I, §13404(b), Dec. 22, 2017, 131 Stat. 2138, struck out item 6431 “Credit for qualified bonds allowed to issuer”.

2014—Pub. L. 113-295, div. A, title II, §221(a)(112)(A), (113), Dec. 19, 2014, 128 Stat. 4054, struck out item 6428 “2008 recovery rebates for individuals” and item 6429 “Advance payment of portion of increased child credit for 2003”.

2009—Pub. L. 111-5, div. B, title I, §1531(c)(7), title III, §3001(a)(12)(C), Feb. 17, 2009, 123 Stat. 360, 463, added items 6431 and 6432.

2008—Pub. L. 110-185, title I, §101(f)(3), Feb. 13, 2008, 122 Stat. 617, substituted “2008 recovery rebates for individuals” for “Acceleration of 10 percent income tax rate bracket benefit for 2001” in item 6428.

2005—Pub. L. 109-59, title XI, §11113(b)(3)(B), Aug. 10, 2005, 119 Stat. 1948, substituted “alcohol fuel, biodiesel, and alternative fuel” for “alcohol fuel and biodiesel” in item 6426.

Pub. L. 109-58, title XIII, §1362(b)(3)(B), Aug. 8, 2005, 119 Stat. 1059, added item 6430.

2004—Pub. L. 108-357, title III, §301(c)(14), Oct. 22, 2004, 118 Stat. 1463, added item 6426.

2003—Pub. L. 108-27, title I, §101(b)(2), May 28, 2003, 117 Stat. 754, added item 6429.

2001—Pub. L. 107-16, title I, §101(b)(2), June 7, 2001, 115 Stat. 43, added item 6428.

1990—Pub. L. 101-508, title XI, §11801(b)(15), (c)(22)(B)(ii), Nov. 5, 1990, 104 Stat. 1388-522, 1388-528, struck out item 6418 “Sugar” and item 6428 “1981 rate reduction tax credit”.

1988—Pub. L. 100-418, title I, §1941(b)(3)(E), Aug. 23, 1988, 102 Stat. 1324, struck out items 6429 “Credit and refund of chapter 45 taxes paid by royalty owners” and 6430 “Credit or refund of windfall profit taxes to certain trust beneficiaries”.

1986—Pub. L. 99-514, title XVII, §1703(c)(2)(E), Oct. 22, 1986, 100 Stat. 2777, substituted “, used by local transit systems, or sold for certain exempt purposes” for “or by local transit systems” in item 6421.

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Pub. L. 97-448, title I, §106(a)(4)(D), Jan. 12, 1983, 96 Stat. 2390, added item 6430.

Pub. L. 97-424, title V, §515(b)(14), Jan. 6, 1983, 96 Stat. 2182, struck out item 6424 “Lubricating oil used for certain nontaxable purposes”.

1982—Pub. L. 97-248, title II, §280(c)(2)(H), Sept. 3, 1982, 96 Stat. 565, struck out item 6426 “Refund of aircraft use tax where plane transports for hire in foreign air commerce”.

Pub. L. 97-248, title III, §§307(a)(13), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, item 6413 is amended by substituting “taxes under subtitle C” for “em-

ployment taxes”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34, title I, §101(b)(2)(A), Aug. 13, 1981, 95 Stat. 183, substituted “1981 rate reduction tax credit” for “Refund of 1974 individual income taxes” in item 6428.

1980—Pub. L. 96-499, title XI, §1131(a)(2), Dec. 5, 1980, 94 Stat. 2693, added item 6429.

1978—Pub. L. 95-618, title II, §233(b)(2)(B), Nov. 9, 1978, 92 Stat. 3191, substituted “used for certain nontaxable purposes” for “not used in highway motor vehicles” in item 6424.

Pub. L. 95-600, title V, §504(b)(1)(B), Nov. 6, 1978, 92 Stat. 2881, inserted “and refund” after “carryback” in item 6411.

1976—Pub. L. 94-455, title XIX, §1906(b)(7), Oct. 4, 1976, 90 Stat. 1834, struck out item 6417 “Coconut and palm oil”.

1975—Pub. L. 94-12, title I, §101(c), Mar. 29, 1975, 89 Stat. 28, added item 6428.

1970—Pub. L. 91-258, title II, §§206(d)(4), 207(d)(12), May 21, 1970, 84 Stat. 246, 249, added items 6426 and 6427.

1968—Pub. L. 90-364, title I, §103(e)(9), June 28, 1968, 82 Stat. 264, added item 6425.

1958—Pub. L. 85-323, §2, Feb. 11, 1958, 72 Stat. 10, added item 6423.

1956—Act June 29, 1956, ch. 462, title II, §208(e)(4), 70 Stat. 397, added item 6421 and renumbered former item 6421 as 6422.

Act Apr. 2, 1956, ch. 160, §4(c), 70 Stat. 91, added item 6420 and renumbered former item 6420 as 6421.

§6411. Tentative carryback and refund adjustments

(a) Application for adjustment

A taxpayer may file an application for a tentative carryback adjustment of the tax for the prior taxable year affected by a net operating loss carryback provided in section 172(b), by a business credit carryback provided in section 39, or by a capital loss carryback provided in subsection (a)(1) or (c) of section 1212, from any taxable year. The application shall be verified in the manner prescribed by section 6065 in the case of a return of such taxpayer and shall be filed, on or after the date of filing for the return for the taxable year of the net operating loss, net capital loss, or unused business credit from which the carryback results and within a period of 12 months after such taxable year or, with respect to any portion of a business credit carryback attributable to a net operating loss carryback or a net capital loss carryback from a subsequent taxable year, in the manner and form required by regulations prescribed by the Secretary. The applications shall set forth in such detail and with such supporting data and explanation as such regulations shall require—

(1) The amount of the net operating loss, net capital loss, or unused business credit;

(2) The amount of the tax previously determined for the prior taxable year affected by such carryback, the tax previously determined being ascertained in accordance with the method prescribed in section 1314(a);

(3) The amount of decrease in such tax, attributable to such carryback, such decrease being determined by applying the carryback in