

§ 40.6071(a)-1

26 CFR Ch. I (4-1-11 Edition)

§ 40.6071(a)-1 Time for filing returns.

(a) *Quarterly returns.* Each quarterly return required under § 40.6011(a)-1(a)(2) must be filed by the last day of the first calendar month following the quarter for which it is made.

(b) *Monthly and semimonthly returns—*(1) *Monthly returns.* Each monthly return required under § 40.6011(a)-1(b) must be filed by the fifteenth day of the month following the month for which it is made.

(2) *Semimonthly returns.* Each semimonthly return required under § 40.6011(a)-1(b) must be filed by the last day of the semimonthly period (as defined in § 40.0-1(c)) following the semimonthly period for which it is made.

(c) *Effective date.* This section is applicable with respect to returns that relate to calendar quarters beginning on or after October 1, 2001.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8963, 66 FR 41776, Aug. 9, 2001]

§ 40.6071(a)-3 Time for an eligible air carrier to file a return for the third calendar quarter of 2001.

(a) *In general.* If, in the case of an eligible air carrier, the quarterly return required under § 40.6011(a)-1(a) for the third calendar quarter of 2001 includes tax imposed by subchapter C of chapter 33—

(1) The requirements of § 40.6071(a)-2 as in effect on August 7, 2001, do not apply to the return; and

(2) The return must be filed by January 15, 2002.

(b) *Definition of eligible air carrier.* *Eligible air carrier* has the same meaning as provided in section 301(a)(2) of the Air Transportation Safety and System Stabilization Act; that is, any domestic corporation engaged in the trade or business of transporting (for hire) persons by air if such transportation is available to the general public.

(c) *Effective date.* This section is applicable with respect to returns that relate to the third calendar quarter of 2001.

[T.D. 8983, 67 FR 5471, Feb. 6, 2002]

§ 40.6091-1 Place for filing returns.

(a) *Quarterly returns.* Except as provided in paragraph (b) of this section,

quarterly returns must be filed in accordance with the instructions applicable to the form on which the return is made.

(b) *Hand-carried returns—*(1) *Persons other than corporations.* Returns of persons other than corporations that are filed by hand carrying must be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the principal place of business or legal residence of the person.

(2) *Corporations.* Returns of corporations that are filed by hand carrying must be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the principal place of business or principal office or agency of the corporation.

(c) *Monthly and semimonthly returns.* Monthly and semimonthly returns required under § 40.6011(a)-1(b) must be filed in accordance with the forms and instructions, or other published guidance.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8968, 66 FR 41776, Aug. 9, 2001; T.D. 9158, 69 FR 55744, Sept. 16, 2004]

§ 40.6101-1 Period covered by returns.

See § 40.6011(a)-1(a)(2) for the rules relating to the period covered by the return.

[T.D. 8963, 66 FR 41776, Aug. 9, 2001]

§ 40.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.

(a) *In general.* A person who is a signing tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall furnish a completed copy of the return or claim for refund to the taxpayer and retain a completed copy or record in the manner stated in § 1.6107-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable for returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78454, Dec. 22, 2008; 74 FR 5105, Jan. 29, 2009]