§ 41.6156–1 Installment payments of tax on use of highway motor vehicle.

(a) Privilege to pay tax in installments. Except as provided in paragraph (f) of this section, the liability shown on each return on Form 2290 may be paid in equal installments, rather than by a single payment if the return is timely filed and the person filing the return elects in the return, in accordance with the instructions contained therein, to pay the tax in installments. For the tax liabilities of the parties to a transfer, where a vehicle has been transferred during the taxable period and

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

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

§ 41.6109–2 Tax return preparers furnishing identifying numbers for returns or claims for refund filed after December 31, 2008.

(a) In general. Each excise tax return or claim for refund under section 4481 prepared by one or more signing tax return preparers must include the identifying number of the preparer required by §1.6695–1(b) of this chapter to sign the return or claim for refund in the manner stated in §1.6109–2 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 78455, Dec. 22, 2008]