§ 55.6694–4 Extension of period of collection when tax return preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.

(a) In general. For rules relating to the extension of period of collection when a tax return preparer who prepared a return or claim for refund for excise tax under chapter 44 of subtitle D of the Internal Revenue Code pays 15 percent of a penalty for understatement of taxpayer's liability and procedural matters relating to the investigation, assessment and collection of the penalties under section 6694(a) and (b), the rules under §1.6694–4 of this chapter will apply.

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

[T.D. 9436, 73 FR 78460, Dec. 22, 2008]

§ 55.6695–1 Other assessable penalties with respect to the preparation of tax returns or claims for refund for other persons.

(a) In general. A person who is a tax return preparer of any return or claim for refund of tax under chapter 44 of subtitle D of the Internal Revenue Code (Code) shall be subject to penalties for failure to furnish a copy to the taxpayer under section 6695(a) of the Code, failure to sign the return under section 6695(b) of the Code, failure to furnish an identification number under section 6695(c) of the Code, failure to retain a copy or list under section 6695(d) of the Code, failure to file a correct information return under section 6695(e) of the Code, and negotiation of a check under section 6695(f) of the Code, in the manner stated in §1.6695–1 of this chapter.

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

[T.D. 9436, 73 FR 78460, Dec. 22, 2008]

§ 55.6696–1 Claims for credit or refund by tax return preparers.

(a) In general. For rules for claims for credit or refund by a tax return preparer who prepared a return or claim for refund for tax under chapter 44 of subtitle D of the Internal Revenue Code, the rules under §1.6696–1 of this chapter will apply.

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

[T.D. 9436, 73 FR 78460, Dec. 22, 2008]

PART 56—PUBLIC CHARITY EXCISE TAXES

Sec.
56.4911–9 Outline of regulations under section 4911.
56.4911–1 Tax on excess lobbying expenditures.
56.4911–2 Lobbying expenditures, direct lobbying communications, and grass roots lobbying communications.
56.4911–3 Expenditures for direct and/or grass roots lobbying communications.
56.4911–4 Exempt purpose expenditures.
56.4911–5 Communications with members.
56.4911–6 Records of lobbying and grass roots expenditures.
56.4911–7 Affiliated group of organizations.
56.4911–8 Excess lobbying expenditures of affiliated group.
56.4911–9 Application of section 501(h) to affiliated groups of organizations.
56.4911–10 Members of a limited affiliated group of organizations.
56.6001–1 Notice or regulations requiring records, statements, and special returns.
56.6011–1 General requirement of return, statement, or list.
56.6011–4 Requirement of statement disclosing participation in certain transactions by taxpayers.
56.6069–1 Reporting requirements for tax return preparers.
56.6107–1 Tax return preparer must furnish copy of return and claim for refund to taxpayer and must retain a copy or record.
56.6109–1 Tax return preparers furnishing identifying numbers for returns or claims for refund.
56.6694–1 Section 6694 penalties applicable to tax return preparer.
56.6694–2 Penalties for understatement due to an unreasonable position.