§ 301.269B–1 Stapled foreign corporations.

In accordance with section 269B(a)(1), a stapled foreign corporation is subject to the same taxes that apply to a domestic corporation under Title 26 of the Internal Revenue Code. For provisions concerning taxes other than income for which the stapled foreign corporation is liable, apply the same rules as set forth in § 1.269B–1(a) through (f)(1)(i), and (g) of this Chapter, except that references to income tax shall be replaced with the term tax. In addition, for purposes of collecting those taxes solely from the stapled foreign corporation, the term tax means any tax liability imposed on a domestic corporation under Title 26 of the United States Code, including additions to tax, additional amounts, penalties, and interest related to that tax liability.

[T.D. 9216, 70 FR 43760, July 29, 2005]

§ 301.6001–2 Required use of magnetic media.

(a) Meaning of terms. The following definitions apply for purposes of this section:

(1) Magnetic media. The term magnetic media means any media permitted under applicable regulations, revenue procedures or publications, or in the case of returns filed with the Social Security Administration, Social Security