

§41.6001-3

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(iii) *Cross reference.* For provisions relating to the use of proof of payment for the taxable period of July 1, 2010, through June 30, 2011, to verify payment of the tax imposed by section 4481(a), see §41.6001-2T(b)(4)(ii).

(d) *Effective/applicability date.* Paragraphs (b)(1)(ii), (b)(4)(ii), (c)(2)(ii) and (c)(2)(iii) of this section apply on and after July 20, 2011.

(e) *Expiration date.* The applicability of this section expires on or before July 15, 2014.

[T.D. 9537, 76 FR 43122, July 20, 2011]

§41.6001-3 Proof of payment for entry into the United States.

(a) *In general.* (1) Except as otherwise provided in paragraph (a)(2) of this section, proof of payment of the tax imposed by section 4481(a) must be presented to United States Customs officials with respect to any highway motor vehicle subject to the tax imposed by section 4481(a) that has a base for registration purposes in a contiguous foreign country upon entry of such vehicle into the United States during any taxable period to which this section applies. Such proof of payment must relate to tax paid (or suspended under §41.4483-3) for the taxable period that includes the date of entry into the United States. See paragraph (c) of this section for the definition of the term “proof of payment.”

(2) No proof of payment is required upon entry of a highway motor vehicle described in paragraph (a)(1) of this section into the United States if, as of the date of such entry, the period of time for filing a return of the tax imposed on such vehicle by section 4481(a) for the taxable period that includes the date of such entry has not expired and a written declaration is presented to United States Customs officials. Such declaration must state that, as of the date of such entry, the period of time for filing a return of the tax imposed on such vehicle by section 4481(a) for the taxable period that includes the date of such entry has not expired. The written declaration must include (i) the name, address, and taxpayer identification number of the person liable under §41.4481-2 for the tax imposed on such vehicle; (ii) the vehicle identification number of such vehicle; (iii) the

date on which such vehicle was first used on the public highways in the United States during the taxable period (or a statement that the current entry is the first use on the public highways in the United States during the taxable period); (iv) an acknowledgment by the person liable for the tax imposed on such vehicle that the willful use of the declaration to evade or defeat the tax otherwise applicable under section 4481(a) will subject such person to a fine or imprisonment or both; and (v) the signature of the person liable for the tax imposed on such vehicle. A copy of the written declaration shall be retained in the records of the person liable for the tax imposed on such vehicle under the rules of §41.6001-1. See §41.6071(a)-1 for rules regarding the time for filing a return of the tax imposed by section 4481(a).

(b) *Failure to provide proof of payment.* If, upon attempting to enter the United States, the operator of a highway motor vehicle described in paragraph (a) of this section is unable to present proof of payment of the tax imposed by section 4481(a), or documentation described in paragraph (a)(2) of this section, with respect to such vehicle, then such vehicle may be denied entry into the United States.

(c) *Proof of payment—(1) In general.* For purposes of this section, the proof of payment required in paragraph (a) of this section shall consist of a receipted Schedule 1 (Form 2290) that is returned by the Internal Revenue Service to a taxpayer that files a return of tax under section 4481(a) and pays the amount of tax (or installment thereof) due with such return. A photocopy of such receipted Schedule 1 shall also serve as proof of payment. Such proof of payment shall also serve as proof or suspension of the tax under §41.4483-3 for the number of vehicles entered in that part of the Schedule 1 designated for vehicles for which tax has been suspended. The vehicle identification number of any vehicle for which a return is being filed, whether tax is being paid with respect to such vehicle or tax is suspended on such vehicle, must appear on the Schedule 1 (or an attached page) in order for the Schedule 1 to be a valid proof of payment for such vehicle.

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(2) *Acceptable substitute for receipted Schedule 1.* For purposes of this section, a photocopy of the Form 2290 (with the Schedule 1 attached) that is filed with the Internal Revenue Service for a vehicle being entered into the United States with sufficient documentation of payment of tax due at the time the Form 2290 is filed (such as a photocopy of both sides of a cancelled check) shall be accepted as proof of payment. No documentation of payment of tax is required with the substitute proof of payment if at the time the Form 2290 is filed the tax imposed by section 4481(a) is suspended under § 41.4483-3 with respect to the vehicle entering the United States. This substitute proof of payment may be used to enter a vehicle into the United States when, for example, the receipted Schedule 1 has been lost, or if the taxpayer that filed a Form 2290 with respect to such vehicle has not received a receipted Schedule 1 at the time such vehicle enters the United States.

(d) *Taxable periods to which this section applies.* This section shall apply to any taxable period beginning on or after July 1, 1987.

[T.D. 8159, 52 FR 33585, Sept. 4, 1987, as amended by T.D. 8177, 53 FR 6626, Mar. 2, 1988]

§ 41.6011(a)-1 Returns.

(a) *In general.* (1) A person that is liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C) must file a return for the taxable period with respect to the tax imposed by section 4481.

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) must file a return for a taxable period with respect to the tax imposed by section 4481 if the Commissioner notifies the person that the tax for the taxable period has not been paid in full.

(3) A transferee of a vehicle that receives a statement described in the first sentence of § 41.4483-3(f) must file a return with the statement attached.

(b) *Form 2290.* The return required under paragraph (a) of this section is Form 2290, "Heavy Highway Vehicle Use Tax Return," or such other return as the Commissioner may prescribe.

The return is made in accordance with the instructions applicable to the form.

[T.D. 8879, 65 FR 17154, Mar. 31, 2000]

§ 41.6060-1 Reporting requirements for tax return preparers.

(a) *In general.* A person that employs one or more tax return preparers to prepare a return or claim for refund of excise tax under section 4481, other than for the person, at any time during a return period, shall satisfy the record keeping and inspection requirements in the manner stated in § 1.6060-1 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 78455, Dec. 22, 2008]

§ 41.6071(a)-1 Time for filing returns.

(a) *In general.* Except as provided in paragraph (b) or paragraph (c) of this section, a return described in § 41.6011(a)-1 must be filed by the last day of the month following the month in which—

(1) A person becomes liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C);

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) is notified by the Commissioner that the tax has not been paid in full; or

(3) A transferee described in § 41.4483-3(f) acquires the vehicle.

(b) *Certain transit-type buses.* In the case of any bus of the transit type, the first taxable use of which in any taxable period occurs prior to the close of the test period (see paragraph (c) of § 41.4483-2) with reference to which liability for the tax on the use of such transit-type bus for such taxable period is determined, the person in whose name the bus is registered at the time of such use shall, after such test period and on or before the last day of the following month make a return of such tax for such taxable period on the use of such transit-type bus.

(c) [Reserved] For further guidance, see § 41.6071(a)-1T(c) through (c)(3).

[T.D. 6216, 21 FR 9645, Dec. 6, 1956, as amended by T.D. 6743, 29 FR 7932, June 23, 1964; T.D. 8879, 65 FR 17155, Mar. 31, 2000; T.D. 9537, 76 FR 43123, July 20, 2011]