§ 41.6071(a)–1T Time for filing returns (temporary).

(a) through (b) [Reserved] For further guidance, see §41.6071(a)–1(a) through (b).

(c) Special rule for highway motor vehicles for which a taxable use occurs during the period July 1, 2011, through September 30, 2011—(1) Date for filing returns. In the case of a highway motor vehicle for which a taxable use occurs during the period July 1, 2011, through September 30, 2011, the person liable for the tax must file a return described in §41.6011(a)–1 no later than November 30, 2011. The return should be filed no earlier than November 1, 2011. If the return is filed and payment is submitted before November 1, 2011, the IRS will not provide a receipted Schedule 1 (Form 2290, “Heavy Highway Vehicle Use Tax Return”) as proof of payment until after November 1, 2011, and will provide such receipted Schedule 1 only if the full amount of the tax for the 2011 taxable period (determined under the law in effect as of November 1, 2011) has been paid.

(2) Cross reference. For provisions relating to time and place for paying the tax imposed under section 4481, see §41.6101–1.

(3) Effective/applicability date. This paragraph (c) applies on and after July 20, 2011.

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

[T.D. 9537, 76 FR 43123, July 20, 2011]

§ 41.6091–1 Place for filing returns.

(a) In general. Except as provided in paragraph (b) of this section, 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 principal office or agency of the corporation.


§ 41.6101–1 Period covered by returns.

Each return is for a taxable period as defined in section 4482.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6107–1 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 excise tax under section 4481 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 78455, Dec. 22, 2008]

§ 41.6109–1 Identifying numbers.

Every person required under §41.6011(a)–1 to make a return must provide the identifying number required by the instructions to the form on which the return is made.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 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