

**Internal Revenue Service, Treasury**

**§ 41.6156-1**

claims for refund filed after December 31, 2008.

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

**§ 41.6151(a)-1 Time and place for paying tax.**

[Reserved] For further guidance, see § 41.6071(a)-1T(a) and (b).

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

**§ 41.6151(a)-1T Time and place for paying tax (temporary).**

(a) *In general.* The tax must be paid at the time prescribed in § 41.6071(a)-1 (or § 41.6071(a)-1T, as appropriate) for filing the return and at the place prescribed in § 41.6091-1 for filing the return.

(b) *Effective/applicability date.* This section applies on and after July 20, 2011.

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

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

**§ 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 there has been an election to pay tax in installments, see § 41.4481-2.

(b) *Dates for paying installments.* In the case of any tax payable in installments by reason of the election described in paragraph (a) of this section, the installments must be paid in accordance with the following table:

If the liability was incurred in—	1st installment is due on or before the last day of—	2d installment is due on or before the last day of—	3d installment is due on or before the last day of—	4th installment is due on or before the last day of—
July .....	Aug .....	Dec .....	Mar .....	June
Aug .....	Sept .....	.....do .....	.....do .....	Do.
Sept .....	Oct .....	.....do .....	.....do .....	Do.

If the liability was incurred in—	1st installment is due on or before the last day of—	2d installment is due on or before the last day of—	3d installment is due on or before the last day of—	4th installment is due on or before the last day of—
Oct .....	Nov .....	Mar .....	June.	
Nov .....	Dec .....	.....do .....	.....do.	
Dec .....	Jan .....	.....do .....	.....do.	
Jan .....	Feb .....	June.		
Feb .....	Mar .....	.....do.		
Mar .....	Apr .....	.....do.		

(c) *Proration of additional tax to installments.* If an election has been made under paragraph (a) of this section to pay the tax imposed by section 4481 in installments, and additional tax is assessed on a return for such tax before the date prescribed for payment of the last installment, the additional tax shall be prorated equally to all the installments, whether paid or unpaid. That part of the additional tax so prorated to any installment which is not yet due shall be collected at the same time and as part of such installment. The part of the additional tax so prorated to any installment, the date for payment of which has arrived, shall be paid upon notice and demand from the district director.

(d) *Acceleration of payment.* If any person elects under the provisions of this section to pay the tax in installments, any installment may be paid prior to the date prescribed for its payment. If an installment is not paid in full on or before the date fixed for its payment, the whole amount of the unpaid tax shall be paid upon notice and demand from the district director.

(e) *Interest in respect of installment payments.* Interest on an underpayment of an installment accrues from the due date for the installment. Where the installment privilege has been terminated and the time for payment of remaining installments has been accelerated by the issuance of a notice and demand, interest on these installments accrues from the date of such notice and demand. Interest on additional tax prorated as described in paragraph (c) of this section accrues from the date prescribed for the payment of the first installment. For provisions generally applicable to interest on delinquent taxes and installment payments, see section 6601 and § 301.6601-1 of this chapter (Regulations on Procedure and Administration).

**§ 41.6694-1**

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(f) *Liabilities to which election does not apply.* The privilege to pay tax in installments provided by section 6156, shall not apply to any liability for tax incurred in

(1) Any taxable period ending prior to July 1, 1961, and

(2) April, May, or June of any taxable period one year in length, or

(3) July, August, or September of a taxable period less than one year in length.

(g) *Cross references.* For provisions relating to overpayment of installments, see § 301.6403-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 7409, 41 FR 9877, Mar. 8, 1976, as amended by T.D. 7505, 42 FR 42856, Aug. 25, 1977]

**§ 41.6694-1 Section 6694 penalties applicable to tax return preparer.**

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of tax returns or claims for refund, see § 1.6694-1 of this chapter.

(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 78455, Dec. 22, 2008]

**§ 41.6694-2 Penalties for understatement due to an unreasonable position.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of excise tax under section 4481 shall be subject to penalties under section 6694(a) in the manner stated in § 1.6694-2 of this chapter.

(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 78456, Dec. 22, 2008]

**§ 41.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of excise tax under section 4481 shall be subject to penalties under section 6694(b) in the manner stated in § 1.6694-3 of this chapter.

(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 78456, Dec. 22, 2008]

**§ 41.6694-4 Extension of period of collection when 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 section 4481 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 78456, Dec. 22, 2008]

**§ 41.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.**

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of excise tax under section 4481 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 a 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 § 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 78456, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009]