

§41.6001-2T

26 CFR Ch. I (4-1-13 Edition)

the gross weight of each vehicle to be 70,000 pounds. C has not applied for registration in any other states. At the time of applying for registration, C presents a photocopy of a receipted Schedule 1 (Form 2290) that shows a total of 9 vehicles which are subject to tax under section 4481(a) and for which tax is not suspended under §41.4483-3(a). The vehicle identification numbers of the vehicles that C is seeking to register must be listed on the Schedule 1 in order for State U to register the vehicles.

[T.D. 8027, 50 FR 21251, May 23, 1985, as amended by T.D. 8879, 65 FR 17154, Mar. 31, 2000; T.D. 9537, 76 FR 43122, July 20, 2011]

§41.6001-2T Proof of payment for State registration purposes (temporary).

(a) [Reserved] For further guidance, see §41.6001-2(a).

(b)(1)(i) [Reserved] For further guidance, see §41.6001-2(b)(1)(i).

(ii) *Special rule for registration after June 30, 2011, and before December 1, 2011.* Between July 1, 2011, and November 30, 2011, a State must register a highway motor vehicle without proof of payment if the person registering the vehicle presents the original or a photocopy of a bill of sale (or other document evidencing transfer) indicating that the vehicle was purchased by the owner either as a new or used vehicle during the preceding 150 days before the date that the State receives the application for registration of the vehicle, and the vehicle has not been registered in any state subsequent to such date of purchase.

(b)(2) through (b)(4)(i) [Reserved] For further guidance, see §41.6001-2(b)(2) through (b)(4)(i).

(ii) *Special rule for registration after June 30, 2011, and before December 1, 2011.* In the case of a highway motor vehicle subject to tax under section 4481(a) for which a State receives an application for registration during the months of July, August, September, October, or November of 2011, a State shall accept 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).

(c) introductory text through (c)(2)(i) [Reserved] For further guidance, see §41.6001-2(c) through (c)(2)(i).

(ii) *Substitute proof of payment for the taxable period beginning July 1, 2011.* For

purposes of this section and §41.6001-2, in the case of a highway motor vehicle for which a State receives an application for registration during the period of July 1, 2011, through November 30, 2011, a State shall accept as a substitute for proof of payment, proof of payment for the taxable period of July 1, 2010, through June 30, 2011.

(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 sus-

pending. 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.

(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