

§ 55.6696-1

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 § 1.6695-1 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 78460, Dec. 22, 2008]

§ 55.6696-1 Claims for credit or refund by tax return preparers.

(a) *In general.* For rules for claims for credit or refund by a tax return preparer who prepared a return or claim for refund for tax under chapter 44 of subtitle D of the Internal Revenue Code, the rules under § 1.6696-1 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 78460, Dec. 22, 2008]

§ 55.7701-1 Tax return preparer.

(a) *In general.* For the definition of a tax return preparer, see § 301.7701-15 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 78460, Dec. 22, 2008]

PART 56—PUBLIC CHARITY EXCISE TAXES

Sec.

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56.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.

56.6694-1 Section 6694 penalties applicable to tax return preparer.

56.6694-2 Penalties for understatement due to an unreasonable position.

56.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.

56.6694-4 Extension of period of collection when tax return preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.

56.6695-1 Other assessable penalties with respect to the preparation of tax returns or claims for refund for other persons.

56.6696-1 Claims for credit or refund by tax return preparers.

56.7701-1 Tax return preparer.

AUTHORITY: 26 U.S.C. 7805.

Section 56.4911-7 also issued under 26 U.S.C. 4911(f)(3);

Section 56.6060-1 also issued under 26 U.S.C. 6060(a);

Section 56.6109-1 also issued under 26 U.S.C. 6109(a);

Section 56.6109-2 also issued under 26 U.S.C. 6109(a);

Section 56.6695-1 also issued under 26 U.S.C. 6695(b).

SOURCE: T.D. 8308, 55 FR 35598, Aug. 31, 1990, unless otherwise noted.

§ 56.4911-0 Outline of regulations under section 4911.

Immediately following is an outline of the regulations under section 4911 of the Internal Revenue Code relating to an excise tax on electing public charities' excess lobbying expenditures.

§ 56.4911-0 Outline of regulations under section 4911.

§ 56.4911-1 Tax on excess lobbying expenditures.

(a) In general.

(b) Excess lobbying expenditures.

(c) Nontaxable amounts.

(1) Lobbying nontaxable amount.

(2) Grass roots nontaxable amount.