§ 40.6071(a)–3 Time for an eligible air carrier to file a return for the third calendar quarter of 2001.

(a) In general. If, in the case of an eligible air carrier, the quarterly return required under §40.6011(a)-1(a) for the third calendar quarter of 2001 includes tax imposed by subchapter C of chapter 33—

1. The requirements of §40.6071(a)-2 as in effect on August 7, 2001, do not apply to the return; and
2. The return must be filed by January 15, 2002.

(b) Definition of eligible air carrier. Eligible air carrier has the same meaning as provided in section 301(a)(2) of the Air Transportation Safety and System Stabilization Act; that is, any domestic corporation engaged in the trade or business of transporting (for hire) persons by air if such transportation is available to the general public.

(c) Effective date. This section is applicable with respect to returns that relate to the third calendar quarter of 2001.

[T.D. 8963, 66 FR 5471, Feb. 6, 2002]

§ 40.6091–1 Place for filing returns.

(a) Quarterly returns. Except as provided in paragraph (b) of this section, quarterly 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 legal residence of the person.

(2) Corporations. Returns of 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.

(c) Monthly and semimonthly returns. Monthly and semimonthly returns required under §40.6011(a)-1(b) must be filed in accordance with the forms and instructions, or other published guidance.


§ 40.6101–1 Period covered by returns.

See §40.6011(a)-1(a)(2) for the rules relating to the period covered by the return.

[T.D. 8963, 66 FR 41776, Aug. 9, 2001]

§ 40.6107–1 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 any tax to which this part 40 applies 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 to returns and claims for refund filed after December 31, 2008.


§ 40.6109–1 Tax return preparers furnishing identifying numbers for returns or claims for refund.

(a) In general. Each return or claim for refund of any tax to which this part 40 applies 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 to returns and claims for refund filed after December 31, 2008.