

**PART 49—FACILITIES AND SERVICES
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Section 49.4251-4 also issued under 26 U.S.C. 4251(d).

Subpart A—Introduction

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§ 49.0-1 Introduction.

The regulations in this part 49 are designated "Facilities and Services Excise Taxes." The regulations relate to the taxes on communications and transportation by air imposed by chapter 33 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapter 33.

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