§ 49.0–2
and deposits of taxes imposed by chapter 33.

§ 49.0–2 General definitions and use of terms.
As used in the regulations in this part, unless otherwise expressly indicated:
(a) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.
(c) District director means district director of internal revenue. The term also includes the Director of International Operations in all cases where the authority to perform the functions which may be performed by a district director has been delegated to the Director of International Operations.
(d) Calendar quarter means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.

§ 49.0–3T Introduction; cosmetic services (temporary).
On and after July 1, 2010, this part 49 also applies to taxes imposed by chapter 49 of the Internal Revenue Code, relating to cosmetic services. See part 40 of this chapter for regulations relating to returns and payments of taxes imposed by chapter 49.
[T.D. 9486, 75 FR 33686, June 15, 2010]

Subpart B [Reserved]

Subpart C—Communications

SOURCE: T.D. 6664, 28 FR 7252, July 16, 1963, unless otherwise noted.

§ 49.4251–1 Imposition of tax.
(a) In general. Section 4251 imposes a tax on amounts paid for general telephone service; toll telephone service; telegraph service; teletypewriter exchange service; wire mileage service; and wire and equipment service. See § 49.4251–2 for rate and application of tax.

(b) Termination of tax on general telephone service. (1) Except as otherwise provided in subparagraph (2) of this paragraph, no tax is imposed on amounts paid on or after July 1, 1965, for general telephone service rendered on or after such date.
(2) In the case of amounts paid pursuant to bills rendered on or after July 1, 1965, for general telephone service for which no previous bill was rendered, no tax is imposed on that portion of the amount paid pursuant to such bill or bills as is attributable to general telephone service rendered subsequent to April 30, 1965. However, the tax applies to that portion of the amount paid pursuant to any such bill or bills as is attributable to general telephone service rendered before July 1, 1965, without regard to when the payment is made or the service is rendered.

§ 49.4251–2 Rate and application of tax.
(a) Rate of tax. Tax is imposed on amounts paid for each of the following services rendered at the rate specified below:

<table>
<thead>
<tr>
<th>Taxable service</th>
<th>Rate of tax (percent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General telephone service</td>
<td>10</td>
</tr>
<tr>
<td>Toll telephone service</td>
<td>10</td>
</tr>
<tr>
<td>Telegraph service</td>
<td>10</td>
</tr>
<tr>
<td>Teletypewriter exchange service</td>
<td>10</td>
</tr>
<tr>
<td>Wire mileage service</td>
<td>10</td>
</tr>
<tr>
<td>Wire and equipment service</td>
<td>8</td>
</tr>
</tbody>
</table>

(b) Amounts paid. The term "amounts paid" means the amounts collected for the communication services specified in paragraph (a) of this section, without regard to whether the charge therefor is paid or satisfied in money, service, or other valuable consideration. For additional provisions relating to the term "amounts paid" see the section of the regulations relating to the particular taxable service listed in paragraph (a) of this section.

(c) Liability for, and return of, tax. The taxes imposed by section 4251 are payable by the person paying for the services rendered, and must be paid to the