

Internal Revenue Service, Treasury

§ 40.6071(a)-1

(c) *Cross reference.* For provisions relating to the time to file returns, see §§ 40.6071(a)-1 and 40.6071(a)-2. For provisions relating to the place for filing returns, see § 40.6091-1. For provisions relating to time and place for paying tax, see § 40.6151(a)-1. For provisions relating to use of Government depositaries, see §§ 40.6302(c)-1, 40.6302(c)-2, 40.6302(c)-3, and 40.6302(c)-4. For provisions relating to obligations of a person required to collect and pay over facilities and services excise taxes, see § 49.4291-1 of this chapter.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8659, 61 FR 10452, Mar. 14, 1996; 61 FR 58005, Nov. 12, 1996; T.D. 8748, 63 FR 25, Jan. 2, 1998; T.D. 8879, 65 FR 17153, Mar. 31, 2000; T.D. 8887, 65 FR 36326, June 8, 2000]

§ 40.6011(a)-2 Final returns.

(a) *In general*—(1) *Permanent cessation of operations.* Any person that is required under § 40.6011(a)-1 to make returns and that permanently ceases all operations with respect to which liability for tax was incurred (or with respect to which tax had to be collected and paid over) must make a final return in accordance with the instructions applicable to the form on which the return is made. A person does not make a final return if only a temporary or partial cessation of such operations occurs and must continue to file returns as required under § 40.6011(a)-1.

(2) *Change in law without cessation of operations.* Any person that is required under § 40.6011(a)-1 to make returns must make a final return in accordance with the instructions applicable to the form on which the return is made if, by reason of a change in law, that person is no longer liable for any tax (or, in the case of a collected tax, is no longer responsible for collecting and paying over any tax). For example, if the tax on a product is changed from a retail tax to a manufacturers tax, a retailer formerly liable for the tax but now buying the product tax-paid from its supplier must make a final return (assuming that the retailer has no other tax liability reportable on the return).

(b) *Special rule for one-time filings*—(1) *In general.* A first return is also a final return if it is a one-time filing. A return is a one-time filing if the person

reporting tax does not engage in any activity with respect to which tax is reportable on the return in the course of a trade or business.

(2) *Deposits not required.* See § 40.6302(c)-1(f)(2) for a rule providing that no deposit of taxes reported on a one-time filing is required.

(c) *Special rule for floor stocks taxes.* A first return reporting only floor stocks taxes under this part 40 is also a final return.

(d) *Effective date.* This section is effective April 1, 1991, for returns that relate to calendar quarters beginning after December 31, 1990, and are filed after March 31, 1991.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8685, 61 FR 58005, Nov. 12, 1996]

§ 40.6071(a)-1 Time for filing returns.

(a) *Quarterly returns*—(1) *In general.* Except as provided in paragraph (a)(2) of this section and in § 40.6071(a)-2 (relating to quarterly returns under chapter 33 and sections 4681 and 4682(h)), each quarterly return required under § 40.6011(a)-1(a)(2) must be filed by the last day of the first calendar month following the quarter for which it is made.

(2) *Special rule.* A person must file only one return for a quarter. If under § 40.6071(a)-2 a person is required to file a return for a quarter by a date that is later than the date provided in paragraph (a)(1) of this section, the person must file a single return for the quarter by the filing date provided under § 40.6071(a)-2. This rule does not extend the time for making deposits or paying any excise tax.

(b) *Monthly and semimonthly returns*—(1) *Monthly returns.* Each monthly return required under § 40.6011(a)-1(b) must be filed by the fifteenth day of the month following the month for which it is made.

(2) *Semimonthly returns.* Each semimonthly return required under § 40.6011(a)-1(b) must be filed by the ninth day of the semimonthly period (as defined in § 40.0-1(c)) following the semimonthly period for which it is made.

(c) *Effective date.* This section is effective April 1, 1991, for returns that relate to calendar quarters beginning