

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

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after December 31, 1990, and are filed after March 31, 1991.

§ 40.6071(a)-2 Time for filing quarterly returns under chapter 33 and sections 4681 and 4682(h).

(a) *In general.* In the case of returns of tax imposed by chapter 33 (relating to communications services and air transportation) or section 4681 (relating to ozone-depleting chemicals), each quarterly return required under § 40.6011(a)-1(a)(2) must be filed by the last day of the second calendar month following the quarter for which it is made.

(b) *Special rule for floor stocks tax imposed by section 4682(h).* In the case of floor stocks taxes imposed by section 4682(h) on January 1 of a calendar year, each return required under § 40.6011(a)-1(a) must be filed by August 31 of the year the tax is imposed. Each of these returns will be a return for the second calendar quarter of the year in which the tax is imposed.

(c) *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; 58 FR 6575, Jan. 29, 1993]

§ 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 the district director for the Internal Revenue district in which is located 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 the district director for the Internal Revenue district in which is located 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 instructions of the district director requiring that filing.

(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.

§ 40.6101-1 Period covered by returns.

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

(b) *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.

§ 40.6109(a)-1 Identifying numbers.

(a) *In general.* Every person required under § 40.6011(a)-1 to make a return must provide the identifying number required by the instructions applicable to the form on which the return is made.

(b) *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.

§ 40.6151(a)-1 Time and place for paying tax shown on return.

(a) *In general.* Except as provided by statute, the tax must be paid at the time prescribed in § 40.6071(a)-1 or 40.6071(a)-2 for filing the return, and at the place prescribed in § 40.6091-1 for filing the return.

(b) *Special rule for floor stocks tax imposed by section 4682(h).* The floor stocks tax imposed by section 4682(h) (relating to ozone-depleting chemicals) on January 1 of a calendar year, must be paid by June 30 of the year the tax is imposed. Payments must be accompanied by Form 8109, *Federal Tax eposit Coupon*, and deposited in accordance with the instructions applicable to that form. In accordance with the instructions to Form 8109, mark the boxes on Form 8109 for “720” and “2nd Quarter.”

(c) *Cross reference.* 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.