

§ 40.6071(a)-2

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.