

Internal Revenue Service, Treasury

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by the Internal Revenue Service to a taxpayer that files a return of tax under section 4481(a) and pays the amount of tax (or installment thereof) due with such return. A photocopy of such receipted Schedule 1 shall also serve as proof of payment. Such proof of payment shall also serve as proof or suspension of the tax under § 41.4483-3 for the number of vehicles entered in that part of the Schedule 1 designated for vehicles for which tax has been suspended. The vehicle identification number of any vehicle for which a return is being filed, whether tax is being paid with respect to such vehicle or tax is suspended on such vehicle, must appear on the Schedule 1 (or an attached page) in order for the Schedule 1 to be a valid proof of payment for such vehicle.

(2) *Acceptable substitute for receipted Schedule 1.* For purposes of this section, a photocopy of the Form 2290 (with the Schedule 1 attached) that is filed with the Internal Revenue Service for a vehicle being entered into the United States with sufficient documentation of payment of tax due at the time the Form 2290 is filed (such as a photocopy of both sides of a cancelled check) shall be accepted as proof of payment. No documentation of payment of tax is required with the substitute proof of payment if at the time the Form 2290 is filed the tax imposed by section 4481(a) is suspended under § 41.4483-3 with respect to the vehicle entering the United States. This substitute proof of payment may be used to enter a vehicle into the United States when, for example, the receipted Schedule 1 has been lost, or if the taxpayer that filed a Form 2290 with respect to such vehicle has not received a receipted Schedule 1 at the time such vehicle enters the United States.

(d) *Taxable periods to which this section applies.* This section shall apply to any taxable period beginning on or after July 1, 1987.

[T.D. 8159, 52 FR 33585, Sept. 4, 1987, as amended by T.D. 8177, 53 FR 6626, Mar. 2, 1988]

§ 41.6011(a)-1 Returns.

(a) *In general.* (1) A person that is liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C) must file a return for the

taxable period with respect to the tax imposed by section 4481.

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) must file a return for a taxable period with respect to the tax imposed by section 4481 if the Commissioner notifies the person that the tax for the taxable period has not been paid in full.

(3) A transferee of a vehicle that receives a statement described in the first sentence of § 41.4483-3(f) must file a return with the statement attached.

(b) *Form 2290.* The return required under paragraph (a) of this section is Form 2290, "Heavy Highway Vehicle Use Tax Return," or such other return as the Commissioner may prescribe. The return is made in accordance with the instructions applicable to the form.

[T.D. 8879, 65 FR 17154, Mar. 31, 2000]

§ 41.6071(a)-1 Time for filing returns.

(a) *In general.* Except as provided in paragraph (b) of this section, a return described in § 41.6011(a)-1 must be filed by the last day of the month following the month in which—

(1) A person becomes liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C);

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) is notified by the Commissioner that the tax has not been paid in full; or

(3) A transferee described in § 41.4483-3(f) acquires the vehicle.

(b) *Certain transit-type buses.* In the case of any bus of the transit type, the first taxable use of which in any taxable period occurs prior to the close of the test period (see paragraph (c) of § 41.4483-2) with reference to which liability for the tax on the use of such transit-type bus for such taxable period is determined, the person in whose name the bus is registered at the time of such use shall, after such test period and on or before the last day of the following month make a return of such tax for such taxable period on the use of such transit-type bus.

[T.D. 6216, 21 FR 9645, Dec. 6, 1956, as amended by T.D. 6743, 29 FR 7932, June 23, 1964; T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6091-1 Place for filing returns.

(a) *In general.* Except as provided in paragraph (b) of this section, returns

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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 Commissioner in 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 Commissioner in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§41.6101-1 Period covered by returns.

Each return is for a taxable period as defined in section 4482.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§41.6109-1 Identifying numbers.

Every person required under §41.6011(a)-1 to make a return must provide the identifying number required by the instructions to the form on which the return is made.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§41.6151(a)-1 Time and place for paying tax.

The tax must be paid at the time prescribed in §41.6071(a)-1 for filing the return and at the place prescribed in §41.6091-1 for filing the return.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§41.6156-1 Installment payments of tax on use of highway motor vehicle.

(a) *Privilege to pay tax in installments*. Except as provided in paragraph (f) of this section, the liability shown on each return on Form 2290 may be paid in equal installments, rather than by a single payment if the return is timely filed and the person filing the return elects in the return, in accordance with the instructions contained therein, to pay the tax in installments. For the tax liabilities of the parties to a transfer, where a vehicle has been transferred during the taxable period and

there has been an election to pay tax in installments, see §41.4481-2.

(b) *Dates for paying installments*. In the case of any tax payable in installments by reason of the election described in paragraph (a) of this section, the installments must be paid in accordance with the following table:

If the liability was incurred in—	1st installment is due on or before the last day of—	2d installment is due on or before the last day of—	3d installment is due on or before the last day of—	4th installment is due on or before the last day of—
July	Aug	Dec	Mar	June
Aug	Sept .....	.....do .....	.....do	Do.
Sept	Oct .....	.....do .....	.....do	Do.
Oct	Nov	Mar	June.	
Nov	Dec .....	.....do .....	.....do.	
Dec	Jan .....	.....do .....	.....do.	
Jan	Feb	June.		
Feb	Mar .....	.....do.		
Mar	Apr .....	.....do.		

(c) *Proration of additional tax to installments*. If an election has been made under paragraph (a) of this section to pay the tax imposed by section 4481 in installments, and additional tax is assessed on a return for such tax before the date prescribed for payment of the last installment, the additional tax shall be prorated equally to all the installments, whether paid or unpaid. That part of the additional tax so prorated to any installment which is not yet due shall be collected at the same time and as part of such installment. The part of the additional tax so prorated to any installment, the date for payment of which has arrived, shall be paid upon notice and demand from the district director.

(d) *Acceleration of payment*. If any person elects under the provisions of this section to pay the tax in installments, any installment may be paid prior to the date prescribed for its payment. If an installment is not paid in full on or before the date fixed for its payment, the whole amount of the unpaid tax shall be paid upon notice and demand from the district director.

(e) *Interest in respect of installment payments*. Interest on an underpayment of an installment accrues from the due date for the installment. Where the installment privilege has been terminated and the time for payment of remaining installments has been accelerated by the issuance of a notice and demand, interest on these installments