

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

PART 300—USER FEES

Sec.

300.0 User fees; in general.

300.1 Installment agreement fee.

300.2 Restructuring or reinstatement of installment agreement fee.

AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

§ 300.0 User fees; in general.

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

(1) Entering into an installment agreement.

(2) Restructuring or reinstating an installment agreement.

(c) *Effective date.* This part 300 is effective March 16, 1995.

§ 300.1 Installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement is \$43.

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

§ 300.2 Restructuring or reinstatement of installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement is \$24.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

Sec.

301.6001-1 Notice or regulations requiring records, statements, and special returns.

TAX RETURNS OR STATEMENTS

General Requirement

301.6011-1 General requirement of return, statement, or list.

301.6011-2 Required use of magnetic media.

301.6011-3 Required use of magnetic media for partnership returns.

Income Tax Returns

301.6012-1 Persons required to make returns of income.

301.6013-1 Joint returns of income tax by husband and wife.

301.6014-1 Income tax return—tax not computed by taxpayer.

301.6015-1 Declaration of estimated income tax by individuals.

301.6016-1 Declarations of estimated income tax by corporations.

301.6017-1 Self-employment tax returns.

Estate and Gift Tax Returns

301.6018-1 Estate tax returns.

301.6019-1 Gift tax returns.

Miscellaneous Provisions

301.6020-1 Returns prepared or executed by district directors or other internal revenue officers.

301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

INFORMATION RETURNS

Information Concerning Persons Subject to Special Provisions

301.6031(a)-1 Return of partnership income.

301.6032-1 Returns of banks with respect to common trust funds.

301.6033-1 Returns by exempt organizations.

301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).

301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.

301.6036-1 Notice required of executor or of receiver or other like fiduciary.