

Internal Revenue Service, Treasury

§ 40.6091-1

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(e)(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.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8685, 61 FR 58005, Nov. 12, 1996; T.D. 8963, 66 FR 41776, Aug. 9, 2001]

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

(a) *Quarterly returns.* 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.

(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 last 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 applicable with respect to returns that relate to calendar quarters beginning on or after October 1, 2001.

[T.D. 8442, 57 FR 48177, Oct. 22, 1992, as amended by T.D. 8963, 66 FR 41776, Aug. 9, 2001]

§ 40.6071(a)-3 Time for an eligible air carrier to file a return for the third calendar quarter of 2001.

(a) *In general.* If, in the case of an eligible air carrier, the quarterly return required under §40.6011(a)-1(a) for the third calendar quarter of 2001 includes tax imposed by subchapter C of chapter 33—

(1) The requirements of §40.6071(a)-2 as in effect on August 7, 2001, do not apply to the return; and

(2) The return must be filed by January 15, 2002.

(b) *Definition of eligible air carrier.* *Eligible air carrier* has the same meaning as provided in section 301(a)(2) of the Air Transportation Safety and System Stabilization Act; that is, any domestic corporation engaged in the trade or business of transporting (for hire) persons by air if such transportation is available to the general public.

(c) *Effective date.* This section is applicable with respect to returns that relate to the third calendar quarter of 2001.

[T.D. 8983, 67 FR 5471, Feb. 6, 2002]

§ 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