

Internal Revenue Service, Treasury

§ 49.0-2

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AUTHORITY: 26 U.S.C. 7805.

Section 49.4251-4 also issued under 26 U.S.C. 4251(d).

Subpart A—Introduction

SOURCE: T.D. 6430, 24 FR 9664, Dec. 3, 1959, unless otherwise noted.

§ 49.0-1 Introduction.

The regulations in this part 49 are designated "Facilities and Services Excise Taxes." The regulations relate to the taxes on communications and transportation by air imposed by chapter 33 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapter 33.

[T.D. 8448, 57 FR 48186, Oct. 22, 1992]

§ 49.0-2 General definitions and use of terms.

As used in the regulations in this part, unless otherwise expressly indicated:

(a) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.

(b) The Internal Revenue Code of 1954 means the Act approved August 16, 1954 (68A Stat.), entitled "An Act to revise the internal revenue laws of the United States", as amended.

(c) District director means district director of internal revenue. The term also includes the Director of International Operations in all cases where the authority to perform the functions which may be performed by a district director has been delegated to the Director of International Operations.

(d) Calendar quarter means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.