48.6416(b)(3)–3 Supporting evidence required in case of tax-paid articles used for further manufacture.
48.6416(b)(5)–1 Return of installment accounts causing overpayments of tax.
48.6416(c)–1 Credit for tax paid on tires or, prior to January 1, 1984, inner tubes.
48.6416(e)–1 Refund to exporter or shipper.
48.6416(f)–1 Credit on returns.
48.6416(h)–1 Accounting procedures for like articles.
48.6420–1 Credits or payments to ultimate purchaser of gasoline used on a farm.
48.6420–2 Time for filing claim for credit or payment.
48.6420–3 Exempt sales; other payments or refunds available.
48.6420–4 Meaning of terms.
48.6420–5 Applicable laws.
48.6420–6 Records to be kept in substantiation of credits or payments.
48.6420(a)–2 Gasoline includible in claim.
48.6421–0 Off-highway business use.
48.6421–1 Credits or payments to ultimate purchaser of gasoline used for certain nonhighway purposes.
48.6421–2 Credits or payments to ultimate purchasers of gasoline used in intercity, local, or school buses.
48.6421–3 Time for filing claim for credit or payment.
48.6421–4 Meaning of terms.
48.6421–5 Exempt sales; other payments or refunds available.
48.6421–6 Applicable laws.
48.6421–7 Records to be kept in substantiation of credits or payments.
48.6427–0 Off-highway business use.
48.6427–1 Credit or payments to purchaser of special fuels resold or used for nontaxable, farming, or other purposes.
48.6427–2 Credits or payments to purchaser of diesel or special motor fuels used in intercity, local, or school buses.
48.6427–3 Time for filing claim for credit or payment.
48.6427–4 Applicable laws.
48.6427–5 Records to be kept in substantiation of credits or payments.
48.6427–6 Limitation on credit or refund of tax paid on fuel used in intercity, local or shcool buses after July 31, 1984.
48.6427–8 Diesel fuel and kerosene; claims by ultimate purchasers.
48.6427–9 Diesel fuel and kerosene; claims by registered ultimate vendors (farming and State use).
48.6427–10 Kerosene; claims by registered ultimate vendors (blocked pumps).
48.6427–11 Kerosene; claims by registered ultimate vendors (blending).
48.6715–1 Penalty for misuse of dyed fuel.

AUTHORITY: 26 U.S.C. 7805, unless otherwise noted.

Section 48.4052–1 also issued under 26 U.S.C. 4052(g).

Section 48.4064–1(b)(3) also issued under 26 U.S.C. 4064(b)(1)(C)(iii).

Section 48.4064–1(d)(3)(iii) also issued under 26 U.S.C. 4064(d)(1).

Section 48.4064–1(d)(5) also issued under 26 U.S.C. 4064(d)(2).

Section 48.4081–4 also issued under 26 U.S.C. 4083(a)(2).

Section 48.4081–6 also issued under 26 U.S.C. 4081(c);

Section 48.4081–7 also issued under 26 U.S.C. 4081(e).

Section 48.4082–1 also issued under 26 U.S.C. 4082.

Section 48.4082–2 also issued under 26 U.S.C. 4082.

Section 48.4082–5 also issued under 26 U.S.C. 4082.

Section 48.4082–6 also issued under 26 U.S.C. 4082(d).

Section 48.4082–7 also issued under 26 U.S.C. 4082(d).

Section 48.4101–1 also issued under 26 U.S.C. 4101(a).

Section 48.4101–2 also issued under 26 U.S.C. 6071(a).

Section 48.4221–3(e) also issued under 26 U.S.C. 4221(a).

Section 48.6416(b)(2)–2(b) also issued under 26 U.S.C. 6416(b).

Section 48.6427–8 also issued under 26 U.S.C. 6427(m).

Section 48.6427–9 also issued under 26 U.S.C. 6427(m).

Section 48.6427–10 also issued under 26 U.S.C. 6427(m).

Section 48.6427–11 also issued under 26 U.S.C. 6427(m).

Subpart A—Introduction

§48.0–1 Introduction.

The regulations in this part 48 are designated ''Manufacturers and Retailers Excise Tax Regulations.'' The regulations relate to the excise taxes imposed by chapter 31 and 32 of the Internal Revenue Code. Chapter 31 (relating to retail taxes) imposes tax on certain luxury items, special fuels, fuel used in commercial transportation on inland waterways, and heavy trucks and trailers. Chapter 32 (relating to manufacturers taxes) imposes tax on gas guzzler automobiles, highway-type tires, taxable fuel, aviation fuel, coal, certain vaccines, and sporting goods. Although chapter 32 also imposes a tax on firearms, this tax is under the jurisdiction of the Bureau of Alcohol, Tobacco, and Firearms. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes

imposed by chapters 31 and 32 (other than the tax on firearms imposed by section 4181).

[T.D. 8442, 57 FR 48186, Oct. 22, 1992, as amended by T.D. 8659, 61 FR 10453, Mar. 14, 1996]

§ 48.0–2 General definitions and attachment of tax.

(a) *Meaning of terms.* As used in the regulations in this part, unless otherwise expressly indicated:

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

(2) [Reserved]

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

(4)(i) The term *manufacturer* includes any person who produces a taxable article from scrap, salvage, or junk material, or from new or raw material, by processing, manipulating, or changing the form of an article or by combining or assembling two or more articles. The term also includes a ''producer'' and an ''importer''. An ''importer'' of a taxable article is any person who brings such an article into the United States from a source outside the United States, or who withdraws such an article from a customs bonded warehouse for sale or use in the United States. If the nominal importer of a taxable article is not its beneficial owner (for example, the nominal importer is a customs broker engaged by the beneficial owner), the beneficial owner is the ''importer'' of the article for purposes of chapter 32 and is liable for tax on his sale or use of the article in the United States. See section 4219 and the regulations thereunder for the circumstances under which sales by persons other than the manufacturer or importer are subject to the manufacturers excise tax.

(ii) Under certain circumstances, as where a person manufactures or produces a taxable article for another person who furnishes materials under an agreement whereby the person who furnished the materials retains title thereto and to the finished article, the person for whom the taxable article is manufactured or produced, and not the person who actually manufactures or produces it, will be considered the manufacturer.

(iii) A manufacturer who sells a taxable article in a knockdown condition is liable for the tax as a manufacturer. Whether the person who buys such component parts and assembles a taxable article from them will also be liable for tax as a further manufacturer of a taxable article will depend on the relative amount of labor, material, and overhead required to assemble the completed article and on whether the article is assembled for a business or personal use. See section 4218 and the regulations thereunder.

(5) The term *sale* means an agreement whereby the seller transfers the property (that is, the title or the substantial incidents of ownership) in goods to the buyer for a consideration called the price, which may consist of money, services, or other things.

(6) The term *taxable article* means any article taxable under section 4041 or Chapter 32, Subtitle D, of the Code.

(7) The term *vendor* includes a lessor except that, with respect to the manufacturers excise taxes, this rule applies only where the lessor is also the manufacturer of the article.

(8) The term *purchaser* includes a lessee except that, with respect to the manufacturers excise taxes, this rule applies only where the lessor is also the manufacturer of the article.

(9) The term *exporter* means the person named as shipper or consignor in the export bill of lading.

(10) The term *exportation* means the severance of an article from the mass of things belonging within the United States with the intention of uniting it with the mass of things belonging within some foreign country or within a possession of the United States.

(11) The term *possession of the United States* includes Guam, the Midway Islands, Palmyra, the Panama Canal Zone, the Commonwealth of Puerto Rico, American Samoa, the Virgin Islands, and Wake Island.

(b) *Attachment of tax.* (1) For purposes of this part, the manufacturers excise tax generally attaches when the title to the article sold passes from the manufacturer to a purchaser, and the retailers excise tax generally attaches