

(d) *Treatment of partnerships.* For purposes of this part:

(1) *Treatment as a group health plan.* (See 29 CFR 2590.732(d)(1) and 45 CFR 146.145(d)(1), under which a plan providing medical care, maintained by a partnership, and usually not treated as an employee welfare benefit plan under ERISA is treated as a group health plan for purposes of Part 7 of Subtitle B of Title I of ERISA and Title XXVII of the PHS Act.)

(2) *Employment relationship.* In the case of a group health plan, the term *employer* also includes the partnership in relation to any bona fide partner. In addition, the term *employee* also includes any bona fide partner. Whether or not an individual is a bona fide partner is determined based on all the relevant facts and circumstances, including whether the individual performs services on behalf of the partnership.

(3) *Participants of group health plans.* In the case of a group health plan, the term *participant* also includes any individual described in paragraph (d)(3)(i) or (ii) of this section if the individual is, or may become, eligible to receive a benefit under the plan or the individual's beneficiaries may be eligible to receive any such benefit.

(i) In connection with a group health plan maintained by a partnership, the individual is a partner in relation to the partnership.

(ii) In connection with a group health plan maintained by a self-employed individual (under which one or more employees are participants), the individual is the self-employed individual.

(e) *Determining the average number of employees.* [Reserved]

[T.D. 9166, 69 FR 78746, Dec. 30, 2004]

#### § 54.9833-1 Effective dates.

Sections 54.9801-1 through 54.9801-6, 54.9831-1, and this section are applicable for plan years beginning on or after July 1, 2005.

[T.D. 9166, 69 FR 78746, Dec. 30, 2004]

## PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

### Subpart A—Excise Tax on Real Estate Investment Trusts

Sec.

55.4981-1 Imposition of excise tax on certain real estate investment trust taxable income not distributed during the taxable year; taxable years ending on or before January 1, 1987.

55.4981-2 Imposition of excise tax with respect to certain undistributed income of real estate investment trusts; calendar years beginning after December 31, 1986.

### Subpart B—Excise Tax on Regulated Investment Companies

55.4982-1 Imposition of excise tax on undistributed income of regulated investment companies.

### Subpart C—Procedure and Administration

55.6001-1 Notice or regulations requiring records, statements, and special returns.

55.6011-1 General requirement of return, statement, or list.

55.6061-1 Signing of returns and other documents.

55.6065-1 Verification of returns.

55.6071-1 Time for filing returns.

55.6081-1 Extension of time for filing the return.

55.6091-1 Place for filing Chapter 44 tax returns.

55.6091-2 Exceptional cases.

55.6151-1 Time and place for paying of tax shown on returns.

55.6161-1 Extension of time for paying tax or deficiency.

55.6165-1 Bonds where time to pay tax or deficiency has been extended.

AUTHORITY: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805.

Section 55.4981-1 also issued under sec. 860(e), 92 Stat. 2849 (26 U.S.C. 860(e)); sec. 860(g), 92 Stat. 2850 (26 U.S.C. 860(g)); and sec. 7805, 68A Stat. 917 (26 U.S.C. 7805) of the Internal Revenue Code of 1954, 26 U.S.C. 7805.

Section 55.6011-1 also issued under 26 U.S.C. 6011(a); Section 55.6071-1 also issued under 26 U.S.C. 6071(a); Section 55.6091-1 also issued under 26 U.S.C. 6091(a).

Section 55.6151-1 also issued under 26 U.S.C. 6151.

SOURCE: T.D. 7767, 46 FR 11282, Feb. 6, 1981; 46 FR 15263, Mar. 5, 1981, unless otherwise noted.