

**§ 48.6715-1**

**26 CFR Ch. I (4-1-01 Edition)**

**§ 48.6715-1 Penalty for misuse of dyed fuel.**

(a) *In general.* If any person willfully alters, or attempts to alter, the strength or composition of any dye or marking done pursuant to § 48.4082-1 in any dyed fuel, then section 6715(a)(3) provides that such person shall pay a penalty in addition to any tax. The penalty imposed by section 6715(a)(3) will not apply in the following cases:

(1) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with any undyed liquid and the resulting product satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c).

(2) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with any other liquid (other than diesel fuel or kerosene ) that contains the type and amount of dye and marker required for diesel fuel or kerosene dyed and marked in accordance with § 48.4082-1 (b) and (c).

(3) The alteration or attempted alteration occurs in an exempt area of Alaska after September 30, 1996.

(4) Diesel fuel or kerosene that does not satisfy the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) and the blending occurs as part of a use described in § 48.4082-4(c) or § 48.6427-8(b)(1)(vii)(C) or (D).

(b) *Effective date.* This section is effective January 1, 1994.

[T.D. 8659, 61 FR 10465, Mar. 14, 1996, as amended by T.D. 8685, 61 FR 58007, Nov. 12, 1996; T.D. 8748, 63 FR 26, Jan. 2, 1998; T.D. 8879, 65 FR 17163, Mar. 31, 2000]

**PART 49—FACILITIES AND SERVICES EXCISE TAXES**

**Subpart A—Introduction**

- Sec.
- 49.0-1 Introduction.
- 49.0-2 General definitions and use of terms.

**Subpart B [Reserved]**

**Subpart C—Communications**

- 49.4251-1 Imposition of tax.

- 49.4251-2 Rate and application of tax.
- 49.4251-3 Applicability of sections 4251 to 4254, inclusive.
- 49.4251-4 Prepaid telephone cards.
- 49.4252-1 General telephone service.
- 49.4252-2 Toll telephone service.
- 49.4252-3 Telegraph service.
- 49.4252-4 Provisions common to telephone and telegraph services.
- 49.4252-5 Teletypewriter exchange service.
- 49.4252-6 Wire mileage service.
- 49.4252-7 Wire and equipment service.
- 49.4253-1 Exemption for certain coin-operated service.
- 49.4253-2 Exemption for news services.
- 49.4253-3 Exemption for certain organizations.
- 49.4253-4 Exemption for servicemen in combat zone.
- 49.4253-5 Exemption for items otherwise taxed.
- 49.4253-6 Exemption for common carriers and communications companies.
- 49.4253-7 Exemption for installation charges.
- 49.4253-8 Exemption for terminal facilities in case of wire mileage service.
- 49.4253-9 Exemption for certain interior communication systems.
- 49.4253-10 Exemption for certain private communications services.
- 49.4253-11 Use and retention of exemption certificates.
- 49.4253-12 Cross reference.
- 49.4254-1 Computation of tax.
- 49.4254-2 Payment for toll telephone service or telegraph service in coin-operated telephones.

**Subpart D—Transportation of Persons**

- 49.4261-1 Imposition of tax; in general.
- 49.4261-2 Application of tax.
- 49.4261-3 Payments made within the United States.
- 49.4261-4 Payments made within the United States; evidence of nontaxability.
- 49.4261-5 Payments made outside the United States.
- 49.4261-6 Payments made outside the United States; evidence of nontaxability.
- 49.4261-7 Examples of payments subject to tax.
- 49.4261-8 Examples of payments not subject to tax.
- 49.4261-9 Seats and berths; rate and application of tax.
- 49.4261-10 By whom paid.
- 49.4262(a)-1 Taxable transportation.
- 49.4262(b)-1 Exclusion of certain travel.
- 49.4262(c)-1 Definitions.
- 49.4263-1 Commutation tickets.
- 49.4263-2 Charges not exceeding 60 cents.
- 49.4263-3 Transportation furnished to certain organizations.
- 49.4263-4 Members of the armed forces.