

Internal Revenue Service, Treasury

§ 44.0-2

Subpart D—Miscellaneous and General Provisions Applicable to Taxes on Wagering

MISCELLANEOUS PROVISIONS

- 44.4421-1 Definitions.
- 44.4422-1 Doing business in violation of Federal or State law.

GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES

- 44.4901-1 Payment of special tax.
- 44.4902-1 Partnership liability.
- 44.4905-1 Change of ownership.
- 44.4905-2 Change of address.
- 44.4905-3 Liability for failure to register change or removal.
- 44.4906-1 Cross reference.

Subpart E—Administrative Provisions of Special Application to the Taxes on Wagering

- 44.6001-1 Record requirements.
- 44.6011(a)-1 Returns.
- 44.6071-1 Time for filing return.
- 44.6091-1 Place for filing returns.
- 44.6151-1 Time and place for paying taxes.
- 44.6419-1 Credit or refund generally.
- 44.6419-2 Credit or refund on wagers laid off by taxpayer.
- 44.7262-1 Failure to pay special tax.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: T.D. 6370, 24 FR 2614, Apr. 4, 1959, unless otherwise noted.

Subpart A—Introduction

§ 44.0-1 Introduction.

(a) *In general.* The regulations in this part are designated “Wagering Tax Regulations.” The regulations relate to the taxes imposed by Chapter 35 of the Internal Revenue Code of 1954, as amended, to certain general provisions of Chapter 40 of such Code, and to certain related administrative provisions of Subtitle F of such Code. Chapter 35 imposes an excise tax on wagers and a special tax to be paid by each person liable for the tax imposed on wagers and by each person engaged in receiving wagers for or on behalf of any person liable for the tax imposed on wagers. References in these regulations to the “Internal Revenue Code” or the “Code” are references to the Internal Revenue Code of 1954, as amended, unless otherwise indicated. References to a section or other provision of law are references to a section or other provi-

sion of the Internal Revenue Code, as amended, unless otherwise indicated.

(b) *Division of regulations.* The regulations in this part are divided into five subparts. Subpart A contains provisions relating to the arrangement and numbering of the sections of the regulations in this part, general definitions and use of terms, scope of the regulations, and the extent to which the regulations in this part supersede prior regulations relating to the taxes imposed by Chapter 35 of the Internal Revenue Code. Subpart B relates to the tax on wagers. Subpart C relates to the special tax. Subpart D relates to certain miscellaneous and general provisions having application to taxes imposed by Chapter 35. Subpart E relates to selected provisions of subtitle F of the Code (Procedure and Administration) which have special application to the taxes imposed by Chapter 35 of the Code.

(c) *Arrangement and numbering.* Each section of the regulations in this part (other than Subpart A) is designated by a number composed of the part number followed by a decimal point (44.); the section of the Internal Revenue Code which it interprets; a hyphen (-); and a number identifying the section. By use of these designations one can ascertain the sections of the regulations relating to a provision of the Code. For example, the regulations pertaining to section 4401 of the Code are designated §§ 41.4401-1, 41.4401-2, and 41.4401-3.

[T.D. 6370, 24 FR 2614, Apr. 4, 1959, as amended by T.D. 7665, 45 FR 6090, Jan. 25, 1980]

§ 44.0-2 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.