

**Internal Revenue Service, Treasury**

**§ 44.6001-1**

**§ 44.4905-2 Change of address.**

(a) *Procedure by taxpayer*—(1) *After June 30, 1963.* Whenever, after June 30, 1963, a taxpayer changes his business or residence address to a location other than that specified in his last return on Form 11-C, he shall register the change with the district director from whom the special tax stamp was purchased by filing a new return, Form 11-C, designated “Supplemental Return”, setting forth the new address and the date of change. He shall so register the change of address before:

(i) He engages in any wagering activity at the new address, or

(ii) The termination of a 30-day period which begins on the day after the date of such change,

whichever occurs first. The taxpayer’s special tax stamp shall accompany the supplemental return for proper notation by the district director. As to liability in case of failure to register a change of address, see § 44.4905-3.

(2) *Before July 1, 1963.* Whenever, before July 1, 1963, a taxpayer changes his business or residence address to a location other than that specified in his last return of Form 11-C, he shall, within 30 days after the date of such change, register the change with the district director from whom the special tax stamp was purchased by filing a new return, Form 11-C, designated “Supplemental Return”, setting forth the new address and the date of change. The taxpayer’s special tax stamp shall accompany the supplemental return for proper notation by the district director. As to liability in case of failure to register a change of address, see § 44.4905-3.

(b) *Procedure by district director; removal within district.* When registration of a change of address within the same district is made by a taxpayer in the manner specified in paragraph (a) of this section, the district director, if necessary, will enter on his records the new address and the date of change. If the information disclosed on the supplemental return is such as to require a change on the face of the special tax stamp, the district director will make the proper change and return the stamp to the taxpayer.

(c) *Procedure by district director; removal to another district.* In case of re-

moval of the taxpayer’s office or principal place of business (or residence address, if he has no office or principal place of business) to another district, the district director, after noting the transfer on his records, shall transmit the special tax stamp to the district director for the district to which such office or business was removed. The latter will make an entry on his records, as in the case of an original registration in his district, correct the address on the stamp, if necessary, and note also thereon his name, title, date, and district, and then forward the stamp to the taxpayer.

[T.D. 6656, 28 FR 5720, June 12, 1963, as amended by T.D. 7087, 36 FR 505, Jan. 14, 1971]

**§ 44.4905-3 Liability for failure to register change or removal.**

Any person succeeding to and carrying on a business for which the special tax imposed by section 4411 has been paid, and any taxpayer changing his residence address or his place of business, without registering such change as provided in §§ 44.4905-1 and 44.4905-2 shall be liable to an additional tax, and to the penalty prescribed in section 6651 for failure to make a return. (For regulations under section 6651, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

**§ 44.4906-1 Cross reference.**

For provisions relating to the applicability of Federal and State laws, see section 4422 and § 44.4422-1.

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

**§ 44.6001-1 Record requirements.**

(a) *In general.* (1) In addition to all other records required pursuant to § 44.4403-1, every person required to pay tax under section 4401 shall keep such records as will clearly show as to each day’s operation:

(i) Separately, the gross amount of wagers:

(a) Accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers),

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(b) Accepted for his account by agents at any place other than a registered place of business of the taxpayer (other than laid-off wagers), and

(c) Accepted as laid-off wagers from persons subject to the tax on wagers;

(ii) With respect to wagers laid off with others, the name, address, and registration number of each person with whom the laid-off wagers were placed, and the gross amount laid off with each such person, showing separately the gross amount of laid-off wagers with respect to each event, contest, or other wagering medium, as, for example, the gross amount laid off on each horse in a race; and

(iii) The gross amount of tax collected from or charged to bettors as a separate item.

(2) If a taxpayer has any agents or employees receiving wagers on his behalf, he shall maintain a separate record showing the name and address of each agent or employee, the period of employment, and the number of the special tax stamp issued to each such agent or employee.

(3) A duplicate copy of each return required by § 44.6011(a)-1 shall be retained as part of the taxpayer's records.

(b) *Records of agent or employee.* Every person who is engaged in receiving for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to the tax imposed by section 4401 shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Record of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the certificate required under paragraph (d) of § 44.6419-2.

(d) *Place for keeping records.* Every person required to pay the tax imposed by section 4401 shall keep or cause to be kept, at his office or principal place

of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c) of this section and section 4403 and § 44.4403-1.

(e) *Period for retaining records.* All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by § 44.4403-1 and by paragraph (a) of this section shall be maintained for a period of at least three years from the date the tax became due. Records required by paragraph (b) of this section shall be maintained for a period of at least three years from the date the wager was received. Records required by paragraph (c) of this section shall be maintained for a period of at least three years from the date any credit is taken or refund is claimed.

[T.D. 6370, 24 FR 2614, Apr. 4, 1959, as amended by T.D. 6568, 26 FR 7545, Aug. 15, 1961]

**§ 44.6011(a)-1 Returns.**

(a) *In general.* Every person required to pay the tax on wagers imposed by section 4401 of the Code shall make for each month, from the daily records required by §§ 44.4403-1 and 44.6001-1, a return on Form 730 in accordance with the instructions and regulations applicable thereto. A return shall be made for each month whether or not liability has been incurred for that month. If the taxpayer ceases operations which make him liable for the tax, the last return shall be marked "Final Return".

(b) *Return on Form 11-C.* Every person required to pay the special tax imposed by section 4411 shall make a return on Form 11-C in accordance with the instructions and regulations applicable thereto.

**§ 44.6071-1 Time for filing return.**

(a) *Return on Form 730.* Each return required to be made on Form 730 pursuant to § 44.6011(a)-1 shall be filed on or before the last day of the first calendar month following the period for which it is made. For provisions relating to the time for filing a return when the prescribed due date falls on Saturday,