

Sunday, or a legal holiday, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 7503.

(b) *Return on Form 11C.* (1) The first return required to be made on Form 11-C shall be filed to cover the period beginning with the first day of the calendar month in which a person engages (or expects to engage) in activities which make him liable for the special tax imposed by section 4411 and ending with the following June 30. Thereafter, each return required to be made on Form 11-C shall be filed on or before July 1 to cover a 1-year period (beginning July 1 and ending June 30 of the following calendar year) during which taxable activity continues.

(2) For additional provisions relating to the return on Form 11-C, see § 44.4412-1 and §§ 44.4901-1 to 44.4905-3, inclusive.

**§ 44.6091-1 Place for filing returns.**

(a) *In general.* A return on Form 730 or Form 11-C shall be filed with the district director of internal revenue for the district in which is located the legal residence or principal place of business of the person making the return. If such person has no legal residence or principal place of business in any internal revenue district, the return shall be filed with the District Director at Baltimore, Maryland, except as provided in paragraph (b) of this section.

(b) *Returns of individuals outside the United States.* The returns on Form 730 and Form 11-C of individuals (whether citizens of the United States, citizens of possessions of the United States, or aliens) outside the United States having no legal residence or principal place of business in any internal revenue district shall be filed with the Director, International Operations Division, Internal Revenue Service, at Washington, D.C. 20225.

(c) *Returns filed with service centers.* Notwithstanding paragraphs (a) and (b) of this section, whenever instructions applicable to returns filed on Form 730 of Form 11-C provide that the returns be filed with a service center, the returns shall be so filed in accordance with the instructions.

(d) *Hand-carried returns.* Returns which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervisions of an area, zone or local office constituting an permanent post of duty within the internal revenue district of such director) as provided in paragraph (a) of this section. See § 301.6091-1(c) of this chapter (Regulations on Procedure and Administration) for provisions relating to the definition of hand carried.

[T.D. 6370, 24 FR 2614, Apr. 4, 1959, as amended by T.D. 7630, 44 FR 40498, July 11, 1979; T.D. 8442, 57 FR 48185, Oct. 22, 1992]

**§ 44.6151-1 Time and place for paying taxes.**

The taxes imposed by sections 4401 and 4411 shall, without assessment or notice and demand, be paid to the internal revenue officer with whom the returns are required to be filed at the time fixed for filing returns. For provisions relating to the time for filing returns, see section 6071 and § 44.6071-1. For provisions relating to the place for filing returns, see section 6091 and § 44.6091-1.

**§ 44.6419-1 Credit or refund generally.**

(a) *Overpayment of wagering tax; in general.* If a person overpays the tax imposed under section 4401, he may either file a claim for refund on Form 843 or take credit for such overpayment against the tax due on a subsequent monthly return. A complete statement of the facts involving the overpayment shall be attached either to the claim or to the return on which the credit is claimed. Every claim for refund shall be supported by evidence showing the name and address of the taxpayer, the date of payment of the tax, and the amount of such tax. A credit taken on a return shall be supported by evidence of the same character.

(b) *Statement supporting credit or refund.* No credit or refund shall be allowed whether in pursuance of a court decision or otherwise unless the taxpayer files a statement explaining satisfactorily the reason for claiming the credit or refund and establishing (1) that he has not collected (whether as a separate charge or otherwise) the amount of the tax from the person who