

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

placed the wager on which the tax was imposed, or (2) that he has either repaid the amount of the tax to the person who placed the wager or has secured the written consent of such person to the allowance of the credit or refund. In the latter case, the written consent of the person who placed the wager shall accompany the statement filed with the credit or refund claim. The statement supporting the credit or refund claim shall also show whether any previous claim for credit or refund covering the amount involved, or any part thereof, has been filed. If the overpayment of tax relates to a laid-off wager accepted by the taxpayer, no credit or refund shall be allowed or made unless the taxpayer complies with the provisions of the first sentence of this paragraph, not only as to the person who placed the laid-off wager, but also with respect to the person who placed the original wager.

(c) *Limitation on credit or refund.* No claim for credit or refund of a tax shall be allowed unless presented within the period of limitations prescribed in section 6511. (For regulations under section 6511, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

§ 44.6419-2 Credit or refund on wagers laid off by taxpayer.

(a) *Laid-off wagers; in general.* If a taxpayer accepts a wager and lays off all or a part thereof with another person who is liable for tax under section 4401 with respect to such laid-off wager, a credit may be allowed to such taxpayer in the amount of the tax due with respect to the amount of the wager so laid off, provided there is attached to the return for the month during which the wager was accepted and laid off by him the certificate prescribed in paragraph (d) of this section.

(b) *Claim for refund.* If a taxpayer has paid the tax with respect to a wager laid off by him, he may file a claim for refund of such tax on Form 843 or take a credit for the tax paid by him against the tax shown to be due on any subsequent monthly return. If a refund is claimed, Form 843 shall be completed in accordance with the instructions thereon and, in addition, there shall be attached to such form a statement set-

ting forth the reason for claiming the refund, the month in which such tax was paid, the date of payment, and whether any previous claim for refund covering the amount involved or any part thereof has been filed. There shall also be attached to the Form 843 the certificate prescribed below. In the case of a credit, the statement and certificate shall be attached to the monthly return on which the credit is claimed.

(c) *Credit or refund not allowed.* No credit or refund will be allowed under this section if the wager is laid off with a person or organization not liable for tax under section 4401 with respect to such laid-off wager. No interest shall be allowed on any amount of tax credited or refunded under this section.

(d) *Certificate required.* The certificate prescribed for use in support of a credit or refund with respect to a laid-off wager shall be in the following form:

CERTIFICATE

(In support of credit or refund with respect to laid-off wagers under section 6419(b) of the Internal Revenue Code.)

I hereby certify that I, or the _____ (Corporation, partnership, or syndicate) of which I am an officer or member, doing business at _____, (Address) registered with the District Director of Internal Revenue at _____, _____ under Registration No. _____ as a person accepting wagers within the meaning of section 4401 of the Internal Revenue Code, accepted laid-off wagers, in the amounts and on the dates indicated below, from _____, (Name) _____, (Address) during the month of _____, 19____.

| Date | Amount of laid-off wager | Subject of laid-off wager (Identify horse and track, particular contest, or contestant, etc.) |
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(Attach supplemental sheets for additional entries, if necessary.)

The undersigned further certifies that he, or the corporation, partnership, or syndicate of which he is a member will make return of and account for the tax, under section 4401 of the Internal Revenue Code, with respect to the laid-off wagers so accepted.