include any information the substance of which is not contained in the registration statement except that a summary prospectus may contain any information specified in Rule 134 (a) (§ 230.134a). Negative answers to any item of the form may be omitted.

(c) All information included in a summary prospectus, other than the statements specified below, may be expressed in such condensed or summarized form as may be appropriate in the light of the circumstances under which the prospectus is to be used. The information need not follow the numerical sequence of the items of the form used for registration and no information, other than the capitalization table and the summary of earnings, need be given in tabular form. Every summary prospectus shall be dated approximately as of the date of its first use.

(d) When used prior to the effective date of the registration statement, a summary prospectus shall be captioned a "Preliminary Summary Prospectus" and shall contain the further statement required by Rule 433 (b) (§ 230.433b).

(e) A statement to the following effect shall be prominently set forth in conspicuous print at the beginning or at the end of every summary prospectus:

Copies of a more complete prospectus may be obtained from (insert name or names).

Copies of a summary prospectus filed with the Commission pursuant to paragraph (g) of this section, may omit the names of persons from whom the complete prospectus may be obtained.

(f) The summary prospectus may be printed, mimeographed, typewritten or prepared by any other process which will result in clearly legible copies. If printed, it shall be set in roman type at least as large as 10-point modern type with a leading of at least 2 points, provided that financial or other tabular data need only be set in type at least as large as 8-point modern type with a leading of at least 2 points. Any summary prospectus published in a newspaper, magazine or other periodical need only be set in type at least as large as 7-point modern type. Nothing in this section shall prevent the use of reprints of a summary prospectus published in a newspaper, magazine, or other periodical, if such reprints are clearly legible.

(g) Eight copies of every proposed summary prospectus shall be filed with the registration statement as a part thereof, or as an amendment thereto, at least 5 days (exclusive of Saturdays, Sundays and holidays) prior to the use thereof, or prior to the release for publication by any newspaper, magazine or other person, whichever is earlier. The Commission may, however, in its discretion, authorize such use or publication prior to the expiration of the 5-day period upon a written request for such authorization. Within 7 days after the first use or publication thereof, 5 additional copies shall be filed in the exact form in which it was used or published.

Amendment to Form S–1. The Instructions as to Newspaper Prospectuses are deleted from Form S–1 (§ 239.11) and the following instructions are adopted in lieu thereof:

Instructions as to summary prospectuses. A summary prospectus used pursuant to § 230.434a (Rule 434a) shall at the time of its use contain such of the information specified below as is then included in the registration statement. All other information and documents contained in the registration statement may be omitted.

(a) As to Item 1, the aggregate offering price to the public, the aggregate underwriting discounts and commissions and the offering price per unit to the public; as to Item 2 (a), the name of the managing underwriter or underwriters and a brief statement as to the nature of the underwriter's obligation to take the securities; as to Item 2 (c), a brief statement as to the manner of distribution; as to Item 3, a brief statement of the principal purposes for which the proceeds are to be used; Item 4; Item 5; and Item 6; Item 7, if the registrant was organized within 5 years; as to Item 9, a brief statement of the general character of the business done and intended to be done; Item 11 (a); as to Item 12, a brief statement of the nature and present status of any material pending legal proceedings; Item 13 (a) (1) and (2); as to Item 14 (a), a brief statement as to interest and maturity provisions; as to Item 15, information corresponding to the foregoing; and Item 18 (b) as to outstanding options to purchase securities of any class being registered.

(b) The summary prospectus shall not contain a summary condensation of the information required by Item 21.

(c) The Commission may, upon the request of the registrant, and where consistent with the protection of investors, permit the omission of any of the information herein required or the furnishing in substitution therefor of appropriate information of comparable character. The Commission may also require the inclusion of other information in addition to, or in substitution for, the information herein required in any case where such information is necessary or appropriate for the protection of investors.

Amendment of Form S–9. The Instructions as to Newspaper Prospectuses are deleted from Form S–9 (§ 239.22) and the following instructions are adopted in lieu thereof:

Instructions as to summary prospectuses. A summary prospectus used pursuant to § 230.434a (Rule 434A) shall at the time of its use contain such of the information specified below as is then included in the registration statement. All other information and documents contained in the registration statement may be omitted.

(a) As to Item 1, the aggregate and per unit offering price to the public and the per unit underwriting discounts or commissions; as to Item 2, a brief statement of the purpose for which the proceeds are to be used; Item 3 (a); as to Item 4 (a), a brief statement as to interest and maturity provisions; and as to Item 5, the long term debt and equity section of the most recent balance sheet of the registrant, or consolidated balance sheet, as may be appropriate.

(b) The summary prospectus shall not contain, except as specified in (a) above, any summary or condensation of the information required by Item 5.

(c) The Commission may, upon the request of the registrant, and where consistent with the protection of investors, permit the omission of any of the information herein required or the furnishing in substitution therefor of appropriate information of comparable character. The Commission may also require the inclusion of other information in addition to, or in substitution for, the information herein required in any case where such information is necessary or appropriate for the protection of investors.

The foregoing action is taken pursuant to the Securities Act of 1933, particularly sections 6, 7, 10 and 19 (a) thereof. Inasmuch as the use of summary prospectuses is optional, such action may be made effective less than thirty days after publication. Accordingly, the foregoing action shall be effective as to any registration statement filed on or after December 3, 1956.

(Sec. 19, 48 Stat. 85, as amended; 15 U. S. C. 77s)

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

NOVEMBER 23, 1956.

[F. R. Doc. 56–9967; Filed, Dec. 5, 1956; 8:46 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 54257]

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

SHIPPING ARTICLES AND ENFORCEMENT OF SEAMEN'S ACT

The Secretary of the Treasury has transferred to the Commandant, United States Coast Guard, the function of issuing true and certified copies of shipping articles containing the names of crews of vessels bound on foreign voyages from ports of the United States as provided in section 4575 of the Revised Statutes, as amended (46 U. S. C. 676). In view of that action and since it is no longer necessary that shipping articles be presented to collectors of customs in duplicate, § 4.69 of the Customs Regulations is amended to read as follows:

§ 4.69 *Shipping articles and enforcement of Seamen's Act.* No vessel of the United States bound for a foreign port outside the British North American possessions, the West Indies, and Mexico shall be granted final clearance until there has been presented to the collector at the port of final departure the shipping articles of the vessel executed before a shipping commissioner on coast guard Form 705, 705-A, or 705-B; nor shall any vessel, bound for a foreign port, be granted final clearance until the collector is satisfied that there has been full compliance with the pertinent requirements of sections 11 and 13 of the Seamen's Act of March 4, 1915 (46 U. S. C. 599, 672), and the coast guard regulations issued thereunder, relating to allotments of wages, the language test, and the crew.

(R. S. 161, sec. 2, 23 Stat. 118, as amended; 5 U. S. C. 22, 46 U. S. C. 2)

[SEAL] RALPH KELLY, *Commissioner of Customs.*

Approved: November 27, 1956.

DAVID W. KENDALL, *Acting Secretary of the Treasury.*

[F. R. Doc. 56–9984; Filed, Dec. 5, 1956; 8:49 a. m.]

TITLE 25—INDIANS

Chapter I—Bureau of Indian Affairs, Department of the Interior

Subchapter L—Irrigation Projects: Operation and Maintenance

PART 130—OPERATION AND MAINTENANCE CHARGES

COLVILLE INDIAN IRRIGATION PROJECT, WASHINGTON

NOVEMBER 28, 1956.

On October 27, 1956 there was published in the daily issue of the FEDERAL REGISTER, Volume 21, Number 210, page 8242, Notice of Intention to amend § 130.9, Subchapter L, Chapter I of the Code of Federal Regulations, Title 25. This section deals with the operation and maintenance charges on assessable lands at the Colville Indian Irrigation Project, Washington. Interested persons were thereby given opportunity to participate in preparing the proposed amendment by submitting their views and data or arguments in writing to Don C. Foster, Area Director, within thirty days from the date of publication of the notice. No comments have been received. Accordingly, § 130.9 of Title 25, Code of Federal Regulations, Chapter I, Bureau of Indian Affairs, Subchapter L, Operation and Maintenance Assessments, is amended as follows:

§ 130.9 *Charges.* The annual operation and maintenance charges are hereby fixed for the lands under the various units in the amounts named in this section, on the Colville Indian Irrigation Project, Washington.

(a) The per acre per annum rates for the following units are: Nespelem Unit $4.00; Little Nespelem Unit $4.00. All patent in fee lands and all Indian trust lands to which water can be delivered for irrigation and on which application for water services is made by the water users and approved by the Superintendent of the Indian Reservation, are subject to the above rates.

(b) The per acre per annum rate for the Monse Pumping Unit is hereby fixed at $5.00 per acre for all patent in fee lands for which there are water right contracts, and for all Indian trust lands to which water can be delivered for irrigation. These charges shall apply regardless of whether water is requested or not.

(Secs. 1, 3, 36 Stat. 270, 272, as amended; 25 U. S. C. 385)

PERRY E. SKARRA,
Acting Area Director.

[F. R. Doc. 56-9950; Filed, Dec. 5, 1956; 8:45 a. m.]

Appendix—Extension of the Trust or Restricted Status of Certain Indian Lands

TRUST PERIODS EXPIRING DURING CALENDAR YEAR 1957

By virtue of and pursuant to the authority delegated by Executive Order No. 10250 of June 5, 1951, and pursuant to section 5 of the act of February 8, 1887 (24 Stat. 388, 389), the act of June 21, 1906 (34 Stat. 325, 326), and the act of March 2, 1917 (39 Stat. 969, 976), and other applicable provisions of law, it is hereby ordered that the periods of trust or other restrictions against alienation contained in any patent applying to Indian lands, whether of a tribal or individual status, which, unless extended will expire during the calendar year 1957, be, and the same are hereby, extended for a further period of one year from the date on which any such trust would otherwise expire.

This order is not intended to apply to any case in which Congress has specifically reserved to itself authority to extend the period of trust on tribal or individual Indian lands.

(R. S. 161; 5 U. S. C. 22)

F. E. WORMSER,
Acting Secretary of the Interior.

NOVEMBER 30, 1956.

[F. R. Doc. 56-9949; Filed, Dec. 5, 1956; 8:45 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter II — Federal Housing Administration, Housing and Home Finance Agency

Subchapter F—Rehabilitation and Neighborhood Conservation Housing Insurance

PART 263—MULTIFAMILY REHABILITATION INSURANCE; ELIGIBILITY REQUIREMENTS OF MORTGAGE

PART 268—MULTIFAMILY RELOCATION INSURANCE; ELIGIBILITY REQUIREMENTS OF MORTGAGE

MISCELLANEOUS AMENDMENTS

1. In § 263.1, paragraph (a) is amended by adding to the listed provisions the following:

§ 263.1 *Incorporation by reference.* (a) * * *

§ 232.7 Interest rate.

2. Part 263 is amended by adding a new § 263.8a as follows:

§ 263.8a *Interest rate.* The mortgage shall bear interest, not exceeding 5 percent per annum, on the amount of the principal obligation outstanding at any time, as may be agreed upon between the mortgagor and the mortgagee. All charges made in connection with the mortgage transaction shall be subject to the approval of the Commissioner.

(Sec. 211, 52 Stat. 23; 12 U. S. C. 1715b. Interprets or applies sec. 220, 68 Stat. 596, as amended; 12 U. S. C. 1715k)

3. In § 268.1, paragraph (a) is amended by adding to the listed provisions the following:

§ 268.1 *Incorporation by reference.* (a) * * *

§ 232.7 Interest rate.

4. Part 268 is amended by adding a new § 268.7b as follows:

§ 268.7b *Interest rate.* The mortgage shall bear interest, not exceeding 5 percent per annum, on the amount of the principal obligation outstanding at any time, as may be agreed upon between the mortgagor and the mortgagee. All charges made in connection with the mortgage transaction shall be subject to the approval of the Commissioner.

(Sec. 211, 52 Stat. 23; 12 U. S. C. 1715b. Interprets or applies sec. 221, 68 Stat. 599, as amended; 12 U. S. C. 1715l)

Issued at Washington, D. C., December 3, 1956.

[SEAL] NORMAN P. MASON,
Federal Housing Commissioner.

[F. R. Doc. 56-9989; Filed, Dec. 5, 1956; 8:50 a. m.]

TITLE 26—INTERNAL REVENUE, 1954

Chapter I—Internal Revenue Service, Department of the Treasury

[T. D. 6216]

Subchapter D—Miscellaneous Excise Taxes

PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

Subchapter F—Procedure and Administration

PART 301—PROCEDURE AND ADMINISTRATION

On October 2, 1956, notice of proposed rule making with respect to regulations relating to the excise tax on the use of certain highway motor vehicles imposed under subchapter D of chapter 36 of the Internal Revenue Code of 1954 (70 Stat. 390), and with respect to the amendment of § 301.6302 of the regulations on procedure and administration (26 CFR Part 301) to conform to section 206 (b) of the Highway Revenue Act of 1956 (70 Stat. 391), was published in the FEDERAL REGISTER (21 F. R. 7537). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations and the amendment as so published are hereby adopted, subject to the following changes:

PARAGRAPH 1. Sections 41.0-1 (c), 41.4482 (a)-1 (c), 41.4482 (b)-1 (b) and (c) and 41.4482 (c)-1 (c) are revised.

PAR. 2. Section 41.6011 (a)-1 (a) is revised by deleting the third sentence thereof.

PAR. 3. Section 41.6071 (a)-1 is revised as follows:

(A) By substituting "December 1956" for "November 1956" and "January 31, 1957" for "November 30, 1956" in paragraph (a) (1) and by substituting "November 1956" for "October 1956" in paragraph (a) (1) and (2).

(B) By deleting in paragraph (c) "and, in addition, of the tax for such taxable year on the use of any other type highway motor vehicle the first taxable use of which in such taxable year occurs in the last month of such test period while registered in the name of such person".

(C) By redesignating paragraph (e) as paragraph (f) and by inserting the following immediately preceding paragraph (f) as so redesignated:

(e) *Combined return.* In the case of any person who, pursuant to paragraph

(a), (b), or (c) of this section, is required to report the tax on the use of two or more highway motor vehicles within a prescribed time after the close of a particular month, such person shall report the tax for the taxable year on the use of all such vehicles in a single return.

The regulations as adopted are set forth below.

[SEAL] RUSSELL C. HARRINGTON,
Commissioner of Internal Revenue.

Approved: November 30, 1956.

W. RANDOLPH BURGESS,
Acting Secretary of the Treasury.

SUBPART A—INTRODUCTION

Sec.
41.0–1 Introduction.
41.0–2 General definitions and use of terms.
41.0–3 Scope of regulations.

SUBPART B—TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

41.4481 Statutory provisions; imposition of tax.
41.4481–1 Imposition of tax.
41.4481–2 Persons liable for tax.
41.4481–3 Registration.
41.4482 (a) Statutory provisions; definitions; highway motor vehicle.
41.4482 (a)–1 Definition of highway motor vehicle.
41.4482 (b) Statutory provisions; definitions; taxable gross weight.
41.4482 (b)–1 Definition of taxable gross weight.
41.4482 (c) Statutory provisions; definitions; other definitions; State, year, and use.
41.4482 (c)–1 Definition of State, year, and use.
41.4483 Statutory provisions; exemptions.
41.4483–1 State and local governmental exemption.
41.4483–2 Exemption for certain transit-type buses.
41.4483–3 Application of exemptions.
41.4484 Statutory provisions; cross reference.
41.4484–1 Administrative provisions.

SUBPART C—ADMINISTRATIVE PROVISIONS OF SPECIAL APPLICATION TO TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

41.6001 Statutory provisions; notice or regulations requiring records, statements, and special returns.
41.6001–1 Records.
41.6011 (a) Statutory provisions; general requirements of return, statement, or list; general rule.
41.6011 (a)–1 Returns.
41.6071 (a) Statutory provisions; time for filing returns and other documents; general rule.
41.6071 (a)–1 Time for filing returns.
41.6081 (a) Statutory provisions; extension of time for filing returns; general rule.
41.6081 (a)–1 Extension of time for filing returns.
41.6091 Statutory provisions; place for filing returns or other documents.
41.6091–1 Place for filing returns.
41.6101 Statutory provisions; period covered by returns or other documents.
41.6101–1 Period covered by returns.
41.6151 (a) Statutory provisions; time and place for paying tax shown on returns.
41.6151 (a)–1 Time and place for paying tax.
41.6161 (a) (1) Statutory provisions; extension of time for paying tax.
41.6161 (a) (1)–1 Extension of time for paying tax.
41.6302 (b) Statutory provisions; mode or time of collection; discretionary method.
41.6302 (b)–1 Method of collection.
41.7701 Statutory provisions; definitions.
Sec.
41.7805 Statutory provisions; rules and regulations.
41.7805–1 Promulgation of regulations.

AUTHORITY: §§ 41.0–1 to 41.7805–1 issued under sec. 7805, 68A Stat. 917; 26 U. S. C. 7805.

SUBPART A—INTRODUCTION

§ 41.0–1 *Introduction*—(a) *In general.* The regulations in this part are designated "Highway Motor Vehicle Use Tax Regulations". The regulations relate to the tax imposed by subchapter D of chapter 36 of the Internal Revenue Code of 1954 and to certain related administrative provisions of subtitle F of such Code. Subchapter D of chapter 36 imposes an excise tax on the use of certain highway motor vehicles on the public highways in the United States.

(b) *Division of regulations.* The regulations in this part are divided into three 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, and scope of the regulations. Subpart B relates to the provisions of the Code set forth in subchapter D of chapter 36 thereof (Tax on Use of Certain Vehicles). Subpart C relates to selected provisions of subtitle F of the Code (Procedure and Administration) which have special application to the tax imposed by subchapter D of chapter 36 of the Code.

(c) *Arrangement and numbering.* Each section of the regulations in Subparts B and C of this part is preceded by the section, subsection, or paragraph of the Internal Revenue Code of 1954 which it interprets. The sections of the regulations can readily be distinguished from sections of the Code since—

(1) The sections of the regulations are printed in larger type;

(2) The sections of the regulations are preceded by a section symbol and the part number, arabic numeral 41 followed by a decimal point (§ 41.); and

(3) The sections of the Code are preceded by "Sec.".

Each section of the regulations setting forth law or regulations is designated by a number composed of the part number followed by a decimal point (41.) and the number of the corresponding provision of the Internal Revenue Code of 1954. In the case of a section setting forth regulations, this designation is followed by a hyphen (-) and a number identifying such section. For example, the section of the regulations setting forth section 4481 of the Internal Revenue Code of 1954 is designated § 41.4481, and the regulations pertaining to such section 4481 are designated § 41.4481–1, § 41.4481–2, and § 41.4481–3.

§ 41.0–2 *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) References to the "Internal Revenue Code" or the "Code" are references to the Internal Revenue Code of 1954.

(d) References to a section or other provision of law are references to a section or other provision of the Internal Revenue Code of 1954.

(e) District director means district director of internal revenue.

(f) Tax means the tax on the use of certain highway motor vehicles imposed by section 4481 of the Code.

(g) Highway Revenue Act of 1956 means Title II of the Act approved June 29, 1956 (70 Stat. 387).

(h) The cross references in the regulations in this part to other portions of the regulations, when the word "see" is used, are made only for convenience and shall be given no legal effect.

§ 41.0–3 *Scope of regulations.* The regulations in this part apply to the use after June 30, 1956, and before July 1, 1972, of certain highway motor vehicles on the public highways in the United States.

SUBPART B—TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

§ 41.4481 *Statutory provisions; imposition of tax.*

SEC. 4481. *Imposition of tax*—(a) *Imposition of tax.* A tax is hereby imposed on the use of any highway motor vehicle which (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of more than 26,000 pounds, at the rate of $1.50 a year for each 1,000 pounds of taxable gross weight or fraction thereof.

(b) *By whom paid.* The tax imposed by this section shall be paid by the person in whose name the highway motor vehicle is, or is required to be, registered under the law of the State in which such vehicle is, or is required to be, registered, or, in case the highway motor vehicle is owned by the United States, by the agency or instrumentality of the United States operating such vehicle.

(c) *Proration of tax.* If in any year the first use of the highway motor vehicle is after July 31, the tax shall be reckoned proportionately from the first day of the month in which such use occurs to and including the 30th day of June following.

(d) *One payment per year.* If the tax imposed by this section is paid with respect to any highway motor vehicle for any year, no further tax shall be imposed by this section for such year with respect to such vehicle.

(e) *Period tax in effect.* The tax imposed by this section shall apply only to use after June 30, 1956, and before July 1, 1972.

[Sec. 4481 as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4481–1 *Imposition of tax*—(a) *In general.* A tax is imposed for each taxable year (commencing after June 30, 1956, and ending before July 1, 1972) upon the use, at any time during the taxable year, on the public highways in the United States of any highway motor vehicle which has a taxable gross weight in excess of 26,000 pounds. The tax is imposed upon the use of such a highway motor vehicle only if, at the time of the use of such vehicle, it is registered or required to be registered in the name of a person (whether or not such person is

the person who uses the vehicle). See, however, §§ 41.4483–1 and 41.4483–2, relating, respectively, to exemption from the tax in the case of highway motor vehicles used by a State or any political subdivision thereof and in the case of certain transit-type buses. For definition of the terms "registered", "highway motor vehicle", "taxable gross weight", "taxable year", and "use", see §§ 41.4481–3, 41.4482 (a)–1, 41.4482 (b)–1, and 41.4482 (c)–1 (b) and (c), respectively.

(b) *Rate of tax.* The rate of tax, with respect to each taxable year, is $1.50 for each 1,000 pounds of taxable gross weight or fraction thereof of each highway motor vehicle the use of which at any time during the taxable year is subject to the tax. Thus, any fraction of 1,000 pounds of taxable gross weight in excess of 26,000 pounds of taxable gross weight is treated as 1,000 pounds for purposes of the computation of the tax.

(c) *Computation of tax.* (1) Except as provided in subparagraph (2) of this paragraph, the tax on the use of a particular highway motor vehicle for the taxable year is computed by multiplying the number of units (1,000 pounds or fraction thereof) of taxable gross weight of the vehicle by the rate of $1.50.

(2) If the first taxable use of a particular highway motor vehicle is made after the first month of the taxable year, the tax on the use of such vehicle for such taxable year is computed by multiplying the number of units (1,000 pounds or fraction thereof) of taxable gross weight of the vehicle by the rate of $1.50; by multiplying the resulting figure by the number of months in the taxable year exclusive of those months prior to the month in which such first taxable use was made; and by dividing the resulting figure by 12 (the number of months in the taxable year).

(3) Since the tax is measured from the first day of the month in which the first taxable use of a highway motor vehicle is made, the fact that the vehicle is later sold, destroyed, junked, or otherwise disposed of in the taxable year does not affect the computation of the tax on the use of such vehicle for such taxable year, or give rise to a right to refund or credit. Likewise, the fact that the use of a highway motor vehicle during the taxable year is discontinued or is of an exempt nature in a later part of the taxable year does not affect the computation of the tax or give rise to a right to refund or credit.

(d) *Examples.* The application of this section may be illustrated by the following examples:

Example (1). In the taxable year beginning July 1, 1956, the first taxable use of a particular highway motor vehicle having a taxable gross weight of 29,400 pounds occurs on July 10, 1956, at which time the vehicle is registered in the name of X. A tax of $45 (30 x $1.50) is imposed on the use of such vehicle for the taxable year.

Example (2). On July 1, 1957, X has registered in his name a highway motor vehicle having a taxable gross weight of 29,400 pounds. The vehicle is in "dead storage" until August 10, 1957, at which time X starts using the vehicle on the public highways in carrying on his trucking business. On August 10, 1957, the vehicle is still registered in X's name. Since the first taxable use of this highway motor vehicle during the taxable year occurred on August 10, 1957, X is required to pay a tax of $41.25 (30 x $1.50 x 11/12) for the taxable year.

§ 41.4481–2 *Persons liable for tax.* (a) The person in whose name any highway motor vehicle is registered at the time of the first taxable use of such vehicle in any taxable year is liable for the tax on the use of the vehicle for such taxable year. If thereafter in the same taxable year a taxable use of such vehicle is made while it is registered in the name of another person, such other person is also liable for the tax on the use of such vehicle for such taxable year to the extent that such tax has not previously been paid. In case more than one person is liable for the tax on the use of a particular highway motor vehicle for a taxable year, the liability of all persons for such tax is satisfied to the extent that the tax is paid by any person.

(b) Every person who, at any time in the taxable year, acquires and has registered in his name a secondhand highway motor vehicle shall obtain and keep as a part of his records evidence, which he believes to be true, showing whether there was or was not a taxable use of such vehicle at any time in such taxable year prior to the time when the vehicle was registered in his name. The evidence may take the form of a written statement, signed and dated by the person from whom the vehicle was acquired, showing whether there was or was not a prior taxable use of the vehicle in the taxable year. If the vehicle is acquired from a dealer in highway motor vehicles, the statement may be obtained from such dealer or from the person from whom the dealer acquired such vehicle. If evidence is not obtained showing whether there was or was not a prior taxable use of such vehicle, such person shall keep as a part of his records a written statement of the reasons why he was unable to obtain such evidence.

§ 41.4481–3 *Registration.* (a) For purposes of the regulations in this part, the term "registered" when used with reference to a highway motor vehicle means—

(1) Registered under the law of any State or Territory of the United States or of the District of Columbia, or

(2) Required to be registered under the law of any State or Territory of the United States in which such highway motor vehicle is operated or situated or, in case the vehicle is operated or situated in the District of Columbia, under the law of the District of Columbia.

Any highway motor vehicle which is operated under a dealer's tag, license, or permit is considered to be registered in the name of such dealer. A highway motor vehicle is not considered to be registered solely by reason of the fact that there has been issued a special permit for operation of the vehicle at particular times and under specified conditions.

(b) Any highway motor vehicle which, during any period in the taxable year, is registered both in the name of the owner of such vehicle and in the name of any other person, is considered, for purposes of the regulations in this part, to be registered, during such period, solely in the name of the owner of such vehicle.

§ 41.4482 (a) *Statutory provisions; definitions; highway motor vehicle.*

SEC. 4482. *Definitions*—(a) *Highway motor vehicle.* For purposes of this subchapter, the term "highway motor vehicle" means any motor vehicle which is a highway vehicle.

[Sec. 4482 (a) as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4482 (a)–1 *Definition of highway motor vehicle*—(a) *In general.* The term "highway motor vehicle" means any vehicle which is propelled by means of its own motor, whether such motor is powered by gasoline, diesel fuel, special motor fuels, electricity or otherwise, and which is of a type used for highway transportation. Such term does not include any vehicle which moves exclusively on rails. The term does, however, include trolley buses or coaches and other similar type vehicles.

(b) *Motor vehicles.* The term "highway motor vehicle" does not include any vehicle which is not propelled by means of its own motor. For example, trailers and semitrailers used in combination with highway trucks or truck-tractors are not vehicles the use of which is subject to the tax imposed by section 4481 (a). However, trailers or semitrailers customarily used in combination with highway trucks or truck-tractors are taken into account in determining the taxable gross weight (§ 41.4482 (b)–1) of the highway motor vehicle, which is the base of the tax.

(c) *Highway vehicle.* The term "highway motor vehicle" does not include any vehicle which, although propelled by means of its own motor, is of a type not used for highway transportation, that is, of a type designed and manufactured for a purpose other than highway transportation. For example, vehicles such as earth movers, trench diggers, and bulldozers, which are designed and manufactured as self-propelled units for "off-the-road" operations, are not highway motor vehicles for purposes of the regulations in this part. Neither are such motorized vehicles as road graders or rollers, which are designed and manufactured for construction or maintenance of roads, considered to be highway motor vehicles. The same is true of farm tractors, cotton pickers, and other motorized agricultural implements of a similar nature. However, the fact that equipment or machinery having a specialized use (as for example, an air compressor, crane, or specialized oil-field machinery) is mounted on a vehicle which, apart from such equipment or machinery, is of a type used for highway transportation will not remove such vehicle from classification as a highway motor vehicle.

§ 41.4482 (b) *Statutory provisions; definitions; taxable gross weight.*

SEC. 4482. Definitions. * * *

(b) *Taxable gross weight.* For purposes of this subchapter, the term "taxable gross weight", when used with respect to any highway motor vehicle, means the sum of—

(1) The actual unloaded weight of—
(A) Such highway motor vehicle fully equipped for service, and
(B) The semitrailers and trailers (fully equipped for service) customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle, and
(2) The weight of the maximum load customarily carried on highway motor vehicles of the same type as such highway motor vehicle and on the semitrailers and trailers referred to in paragraph (1) (B).

Taxable gross weight shall be determined under regulations prescribed by the Secretary or his delegate (which regulations may include formulas or other methods for determining the taxable gross weight of vehicles by classes, specifications, or otherwise).

[Sec. 4482 (b) as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4482 (b)–1 *Definition of taxable gross weight*—(a) *In general.* The tax imposed on the use of a highway motor vehicle (of a taxable gross weight in excess of 26,000 pounds) is based on the taxable gross weight of such highway motor vehicle. Taxable gross weight of a highway motor vehicle is determined with reference to the sum of (1) the actual unloaded weight of such highway motor vehicle (fully equipped for service); (2) the actual unloaded weight of any one or more trailers or semitrailers (fully equipped for service) customarily used in combination with highway motor vehicles of the same type as such highway motor vehicle; and (3) the weight of the maximum load customarily carried on highway motor vehicles of the same type as such highway motor vehicle and on any one or more trailers or semitrailers customarily used in combination with highway motor vehicles of the same type as such highway motor vehicle.

(b) *Meaning of terms.* For purposes of the schedule of taxable gross weights prescribed in paragraph (c) of this section—

(1) The term "actual unloaded weight" means the empty (or tare) weight of the truck, truck-tractor, or bus, fully equipped for service.

(2) The term "fully equipped for service" includes body (whether or not designed and adapted primarily for transporting cargo, as for example, concrete mixers); all accessories; all equipment attached to or carried on such truck, truck-tractor, or bus, for use in connection with the movement of the vehicle by means of its own motor or for use in the maintenance of the vehicle; and a full complement of lubricants, fuel, and water. The term does not include driver, any equipment (not including body) attached to or carried on the vehicle for use in handling or transporting cargo; or any special equipment (such as an air compressor, crane, specialized oil-field machinery, etc.) mounted on the vehicle for use on construction jobs, in oil-field operations, etc.

(c) *Schedule of taxable gross weights.* The following schedule of taxable gross weights, based on the sum of the weights referred to in paragraph (a) of this section, is hereby prescribed:

USE TAX SCHEDULE

	Taxable gross weight (in pounds)
1. Single units:	
2 axled truck equipped for use as a single unit with actual unloaded weight of 13,000 pounds or more	27,000
3 or 4 axled truck equipped for use as a single unit with actual unloaded weight of at least 13,000 pounds and less than 16,000 pounds	30,000
3 or 4 axled truck equipped for use as a single unit with actual unloaded weight of 16,000 pounds or more	40,000
2. Combinations:	
2 axled truck-tractor with actual unloaded weight of at least 5,500 pounds and less than 7,000 pounds	30,000
2 axled truck-tractor with actual unloaded weight of at least 7,000 pounds and less than 9,500 pounds	40,000
2 axled truck-tractor with actual unloaded weight of 9,500 pounds or more	50,000
2 axled truck with actual unloaded weight of at least 9,000 pounds and less than 12,000 pounds and equipped for use in combinations	40,000
2 axled truck with actual unloaded weight of 12,000 pounds or more and equipped for use in combinations	55,000
3 or 4 axled truck equipped for use in combinations	60,000
3 or 4 axled truck-tractor	60,000
3. Buses: Actual unloaded weight of vehicle plus 150 pounds for each unit of seating capacity provided for passengers and driver.	

Any highway motor vehicle which falls in one of the categories shown in such schedule shall be considered, for purposes of the regulations in this part, to have the taxable gross weight assigned to such category. Any highway motor vehicle which does not fall in one of the categories shown in such schedule shall be considered, for purposes of the regulations in this part, to have a taxable gross weight of 26,000 pounds or less.

§ 41.4482 (c) *Statutory provisions; definitions; other definitions; State, year, and use.*

SEC. 4482 *Definitions.* • • •

(c) *Other definitions.* For purposes of this subchapter—

(1) *State.* The term "State" means a State, a Territory of the United States, and the District of Columbia.

(2) *Year.* The term "year" means the one-year period beginning on July 1.

(3) *Use.* The term "use" means use in the United States on the public highways.

[Sec. 4482 (c) as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4482 (c)–1 *Definition of State, year, and use*—(a) *State.* The term "State", as used in the regulations in this part, means any one of the several States, the Territory of Alaska or Hawaii, or the District of Columbia.

(b) *Taxable year.* The term "taxable year", as used in the regulations in this part, means the one-year period beginning with July 1 and ending with the following June 30.

(c) *Use.* The term "use", as used in the regulations in this part with reference to a highway motor vehicle, means the use of the highway motor vehicle on the public highways in the United States, that is, operation of the vehicle, by means of its own motor, on any roadway (whether a Federal highway, State highway, city street, or otherwise) in the United States which is not a private roadway. Thus, for purposes of the tax, there is no use of a highway motor vehicle while the vehicle is in "dead storage". The term "use" does not include operation of a new highway motor vehicle on a public highway in the United States if such operation is merely for the purpose of transporting the vehicle from the point of manufacture or assembly to the consumer, whether direct or with intermediate deliveries to such points as are involved in the distribution process. For example, operation of a new vehicle for the purpose of delivering it from the factory to a branch establishment of the manufacturer, or from the factory or branch establishment to a dealer, distributor, or consumer, does not constitute use of the vehicle within the meaning of the regulations in this part; likewise, the further operation of the vehicle by a dealer or distributor for the purpose of delivering the vehicle to a consumer does not constitute use of the vehicle. Similarly, the operation of a secondhand highway motor vehicle by a dealer or distributor for the purpose of delivering the vehicle to a purchaser does not constitute use of the vehicle within the meaning of the regulations in this part. Furthermore, the term "use" does not include operation of a new or secondhand highway motor vehicle, if such operation is exclusively for the purpose of demonstration of the vehicle by a dealer in, or distributor of, new or secondhand highway motor vehicles. Operation of a highway motor vehicle on a private roadway, or other private property, does not constitute use of the vehicle within the meaning of the regulations in this part.

§ 41.4483 *Statutory provisions; exemptions.*

SEC. 4483. *Exemptions*—(a) *State and local governmental exemption.* Under regulations prescribed by the Secretary or his delegate, no tax shall be imposed by section 4481 on the use of any highway motor vehicle by any State or any political subdivision of a State.

(b) *Exemption for United States.* The Secretary may authorize exemption from the tax imposed by section 4481 as to the use by the United States of any particular highway motor vehicle, or class of highway motor vehicles, if he determines that the imposition of such tax with respect to such use will cause substantial burden or expense which can be avoided by granting tax exemption and that full benefit of such exemption, if granted, will accrue to the United States.

(c) *Certain transit-type buses.* Under regulations prescribed by the Secretary or his delegate, no tax shall be imposed by section 4481 on the use of any bus which is of the transit type (rather than of the intercity type) by a person who, for the last 3 months of the preceding year (or for such other period as the Secretary or his delegate may by regulations prescribe for purposes of this subsection), met the 60-percent passenger fare revenue test set forth in section 6421 (b) (2) as applied to the period prescribed for purposes of this subsection.

[Sec. 4483 as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4483–1 *State and local governmental exemption.* Use by any State or any political subdivision thereof of any highway motor vehicle is exempt from the tax imposed by section 4481. For definition of the term "State", see § 41.4482 (c)–1. For purposes of this section, the term "use by any State or any political subdivision thereof" means the operation by any State or any political subdivision thereof on the public highways in the United States of any highway motor vehicle, whether or not such highway motor vehicle is owned by the State or the political subdivision.

§ 41.4483–2 *Exemption for certain transit-type buses*—(a) *In general.* Use in any taxable year, or part thereof, of any bus of the transit type by any person who is engaged in the operation of a transit system is exempt from the tax, if such person meets the 60 percent passenger fare revenue test set forth in section 6421 (b) (2) for the applicable period prescribed in paragraph (c) of this section as the test period for such person for such system for such taxable year, or part thereof.

(b) *Buses of the transit type.* The term "transit type", when used in the regulations in this part with reference to a bus, means the type of bus which is designed for the mass transportation of persons within an urban area, as distinguished from the intercity-type bus. A transit-type bus is ordinarily distinguishable from an intercity-type bus by comparison of seats, doors, and baggage facilities. The transit-type bus usually has straight-back seats of the bench type, while the intercity-type bus generally has seats which either can be reclined or are in fact permanently fixed in a reclining position. The transit-type bus is more likely to have an accordion or folding-type door at the front of the bus, and often has a second door in the middle or at the rear for passengers to leave the bus, as opposed to the emergency-type rear door which may or may not be included in the intercity-type bus. The typical transit-type bus does not have facilities for storing baggage whereas the typical intercity-type bus has facilities for storing baggage in a compartment underneath the floor of the bus or in overhead racks, or both. Other characteristics which may be taken into account in distinguishing a transit-type bus from an intercity-type bus include gear ratios, acceleration and maximum speed, and aisle space for standees. The transit-type bus ordinarily has a lower gear ratio to provide for quick starts and because, in general, buses of this type are operated at low speeds. The intercity-type bus ordinarily has a higher gear ratio and can be operated at much higher speeds. The transit-type bus usually has wider aisles, with overhead straps or bars to accommodate standees.

(c) *Test period.* (1) In the case of any person who is engaged in the operation of a transit system at any time in the calendar quarter immediately preceding July 1 of any taxable year, the test period for such system for such taxable year shall be such calendar quarter. However, if passenger fare revenue from scheduled service described in paragraph (e) of this section was derived on less than 30 days during such calendar quarter from operation of such system, the test period for such system for such taxable year shall be the last preceding test period for such system. If such system has no preceding test period, then the test period for such system for such taxable year shall be the calendar quarter beginning with July 1 of such taxable year.

(2) In the case of any person who commences operation of a transit system at any time on or after July 1 of any taxable year, the test period for such system for that part of such taxable year beginning with the first day on which such operation was commenced shall be the calendar quarter in which falls such first day. However, if passenger fare revenue from scheduled service described in paragraph (e) of this section was derived on less than 30 days during such calendar quarter from operation of such system, the test period for such system for such taxable year shall be the following calendar quarter.

(d) The term "transit system", as used in the regulations in this part, means any system for furnishing scheduled common carrier public passenger land transportation service along regular routes.

(e) *60-percent passenger fare revenue test.* For purposes of this section, a person engaged in the operation of a transit system meets the 60-percent passenger fare revenue test set forth in section 6421 (b) (2), for the applicable test period prescribed in this section, if—

(1) During such test period (rather than any different period prescribed in section 6421 (b) (2)) such person derived passenger fare revenue from the operation of such system, and

(2) At least 60 percent of the total of such passenger fare revenue derived by such person during such test period was attributable to fares which were exempt (by reason of section 4263 (a), relating to the exemption for commutation travel, etc.) from the tax on transportation of persons imposed by section 4261.

In determining the total of such passenger fare revenue, the tax imposed by section 4261 is not to be taken into account for that purpose, nor is revenue from such sources as charter fees, rentals of property, advertising receipts, etc., to be included for that purpose.

(f) *Examples.* Application of this section may be illustrated by the following examples:

Example (1). The X Transit Company is engaged in the operation of a transit system in the city of A and surrounding area throughout April, May, and June of 1956 and the taxable year beginning July 1, 1956. It derives passenger fare revenue from the operation of such system for 15 days in April and for the entire months of May and June of 1956. On July 1, 1956, the Company is using 60 buses of the transit type and 40 buses of the intercity type. Each of 20 of the transit-type buses and each of 10 of the intercity-type buses has a taxable gross weight of more than 26,000 pounds. (No tax is imposed on the use of either a transit-type bus or an intercity-type bus having a taxable gross weight of 26,000 pounds or less. See § 41.4481–1.) Use of the 10 intercity-type buses is subject to the tax for the taxable year beginning with July 1, 1956, since the exemption, if any, applies only to transit-type buses. Use of the 20 transit-type buses is not subject to the tax for such taxable year if at least 60 percent of the total passenger fare revenue (not including any tax on the transportation of persons imposed by section 4261) derived by the X Transit Company during April, May, and June of 1956 (the test period perscribed in paragraph (c) (1) of this section) from operation of such system was from fares which were exempt from the tax imposed by section 4261 by reason of section 4263 (a) (relating to the exemption for commutation travel, etc.). If the X Transit Company does not meet the 60-percent passenger fare revenue test for April, May, and June of 1956, the tax attaches for the taxable year beginning with July 1, 1956, with respect to the use of each of the 20 transit-type buses having a taxable gross weight of more than 26,000 pounds.

Example (2). Assume the same facts as those stated in Example (1), except that the X Transit Company commences operation of the transit system on July 15, 1956, and derives passenger fare revenue from operation of the system throughout the following August and September. In such case, the test period is July, August, and September of 1956, and if the test is met for this period, no tax is imposed on the use by the Company of any bus of the transit type in the period July 15, 1956, through June 30, 1957.

Example (3). Assume the same facts as those stated in Example (1), except that the X Transit Company commences operation of the transit system on April 15, 1957, and derives passenger fare revenue from operation of the system throughout the following May and June. In such case the test period is April, May, and June of 1957, and if the test is met for this period, no tax is imposed on the use by the Company of any bus of the transit type in the period April 15 through June of 1957 or in the taxable year beginning on July 1, 1957.

§ 41.4483–3 *Application of exemptions.* Any exemption from the tax on the use of a highway motor vehicle has application only with respect to the use of such highway motor vehicle and not with respect to the highway motor vehicle as such. Furthermore, such exemption is subject to those provisions of § 41.4481–1 (c) relating to proration of the tax and to the effect of an exempt use of a highway motor vehicle after a taxable use has been made. Thus, if a taxable use is made of a highway motor vehicle at any time in the taxable year, the tax is imposed on the use of such vehicle for such taxable year, computed from the first day of the month in which such taxable use occurred, even though at some time in the same taxable year, before or after such taxable use occurred, the use of the vehicle may have been, or may be, exempt. For example, if a highway motor vehicle is operated exclusively by a State in the period July 1 through September 10 of a taxable year, use of such vehicle in such period is exempt from the tax. However, if a taxable use of the vehicle is made on September 11 of such taxable year, the tax imposed on the use of such vehicle for such taxable year is computed from September 1. On the other hand, if a taxable use of the vehicle is made at any time in July of the taxable year, the tax imposed on the use of such vehicle for such taxable year is computed from July 1, even though the vehicle may be operated exclusively by a State in every other month of such year.

§ 41.4484 *Statutory provisions; cross reference.*

SEC. 4484. *Cross reference.* For penalties and administrative provisions applicable to this subchapter, see subtitle F.

[Sec. 4484 as added by sec. 206 (a), Highway Revenue Act 1956]

§ 41.4484–1 *Administrative provisions.* For administrative provisions relating to the tax on the use of certain highway motor vehicles, see Subpart C of this part and the applicable sections of the regulations on procedure and administration (Part 301 of this chapter).

SUBPART C—ADMINISTRATIVE PROVISIONS OF SPECIAL APPLICATION TO TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

§ 41.6001 *Statutory provisions; notice or regulations requiring records, statements, and special returns.*

SEC. 6001. *Notice or regulations requiring records, statements, and special returns.* Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary or his delegate may from time to time prescribe. Whenever in the judgment of the Secretary or his delegate it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary or his delegate deems sufficient to show whether or not such person is liable for tax under this title.

§ 41.6001–1 *Records*—(a) *Records to be kept.* Every person in whose name any highway motor vehicle having a taxable gross weight in excess of 26,000 pounds (see the schedule of taxable gross weights prescribed by § 41.4482 (b)–1) is registered at any time in the taxable year shall keep records sufficient to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof. Such records shall show with respect to each such vehicle—

(1) A description of the vehicle (including serial number or other manufacturer's number) in sufficient detail to permit positive identification of the vehicle and of the category of the schedule of taxable gross weights in which such vehicle falls.

(2) In the case of any such vehicle acquired after June 30, 1956, the date on which such person acquired such vehicle and the name and address of the person from whom the vehicle was acquired.

(3) The first month of each taxable year in which occurred a taxable use of each such vehicle while the vehicle was registered in the name of such person; information showing whether such vehicle was operated, while registered in the name of such person, in any prior month in such taxable year; and if such vehicle was so operated, evidence establishing that such operation was not a taxable use.

(4) The date of sale or other transfer to another of any such vehicle, together with the name and address of the person to whom transferred.

(5) In the case of any such vehicle disposed of otherwise than by sale or other transfer, the date and method of disposition of the vehicle.

(6) In the case of a second hand highway motor vehicle acquired at any time in the taxable year, evidence showing whether there was a prior taxable use in such taxable year of such highway motor vehicle (see § 41.4481–2 (b)).

(7) A copy of each return, schedule, statement, or other document filed, pursuant to the regulations in this part or in accordance with the instructions applicable to any form prescribed thereunder, by the person required to keep such records.

(b) *Transit systems.* Every person engaged in the operation of a transit system shall keep records sufficient to show, with respect to each taxable year, whether he meets the 60 percent passenger fare revenue test (see § 41.4483–2 (e)) for the period prescribed as the test period (see § 41.4483–2 (c)) for such system for such taxable year.

(c) *Records of claimants.* Any person claiming refund, credit, or abatement of the tax, interest, additional amount, addition to the tax, or assessable penalty, shall keep a complete and detailed record with respect to the claim.

(d) *Place and period for keeping records.* (1) All records required by the regulations in this part shall be kept, by the person required to keep them, at a convenient and safe location within the United States which is accessible to internal revenue officers. Such records shall at all times be available for inspection by such officers. If such person has a principal place of business in the United States, the records shall be kept at such place of business.

(2) Records required by paragraphs (a) and (b) of this section shall be maintained for a period of at least 3 years after the date the tax becomes due or the date the tax is paid, whichever is the later. Records required by paragraph (c) of this section (including any record required by paragraph (a) or (b) of this section which relates to a claim) shall be maintained for a period of at least 3 years after the date the claim is filed.

§ 41.6011 (a) *Statutory provisions; general requirement of return, statement, or list; general rule.*

SEC. 6011. *General requirement of return, statement, or list*—(a) *General rule.* When required by regulations prescribed by the Secretary or his delegate any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary or his delegate. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

§ 41.6011 (a)–1 *Returns.* (a) Every person in whose name a highway motor vehicle is registered at the time of the first taxable use of such vehicle in any taxable year shall make a return of the tax on the use of such vehicle for such taxable year. Such return shall be made on Form 2290.

(b) Every person (other than a person required under paragraph (a) of this section to make a return) in whose name any highway motor vehicle is registered at a time during the taxable year when a taxable use (other than the first taxable use) of such vehicle occurs shall make a return of the tax on the use of such vehicle for such taxable year on Form 2290 if the district director notifies such person that such tax has not been paid in full. The amount to be reported as tax on such return with respect to the use of such vehicle shall be the unpaid portion of the tax on the use of such vehicle for such taxable year, measured from the first day of the month in which occurred the first taxable use of such vehicle in such taxable year. The district director shall advise such person of the amount of such unpaid tax.

(c) Each return shall be made in accordance with the instructions and regulations applicable thereto.

§ 41.6071 (a) *Statutory provisions; time for filing returns and other documents; general rule.*

SEC. 6071. *Time for filing returns and other documents*—(a) *General rule.* When not otherwise provided for by this title, the Secretary or his delegate shall by regulations prescribe the time for filing any return, statement, or other document required by this title or by regulations.

§ 41.6071 (a)–1 *Time for filing returns*—(a) *Use after June 1956 and before July 1957.* Except as otherwise provided in paragraph (c) of this section—

(1) In the case of any highway motor vehicle the first taxable use of which occurs after June 1956 and before December 1956, the person in whose name the vehicle is registered at the time of such use shall, after November 1956 and on or before January 31, 1957, make a return of the tax on the use of such vehicle for the taxable year ending June 30, 1957; and

(2) In the case of any highway motor vehicle the first taxable use of which occurs in a month after November 1956 and before July 1957, the person in whose name the vehicle is registered at the time of such use shall, after such month and on or before the last day of the following month, make a return of the tax on the use of such vehicle for the taxable year ending June 30, 1957.

(b) *Use after June 1957.* Except as otherwise provided in paragraph (c) of this section—

(1) In the case of any highway motor vehicle the first taxable use of which in any taxable year beginning on or after July 1, 1957, occurs in July of such taxable year, the person in whose name such vehicle is registered at the time of such use shall, after July and on or before August 31 of such taxable year, make a return of the tax on the use of such vehicle for such taxable year.

(2) In the case of any highway motor vehicle the first taxable use of which in any taxable year beginning on or after July 1, 1957, occurs in a month of such taxable year after July, the person in whose name the vehicle is registered at the time of such use shall, after such month and on or before the last day of the following month, make a return of the tax on the use of such vehicle for such taxable year.

(c) *Certain transit-type buses.* In the case of any bus of the transit type, the

first taxable use of which in any taxable year occurs prior to the close of the test period (see §41.4483–2 (c)) with reference to which liability for the tax on the use of such transit-type bus for such taxable year is determined, the person in whose name the bus is registered at the time of such use shall, after such test period and on or before the last day of the following month (but in no event earlier than the time prescribed in paragraph (a) (1) of this section for filing a return) make a return of such tax for such taxable year on the use of such transit-type bus.

(d) *Prior taxable use.* Every person who, pursuant to paragraph (b) of § 41.6011 (a)–1, is required to make a return of the tax on the use of any highway motor vehicle for any taxable year shall make such return on or before the last day of the month following the month in which such person is notified by the district director that such return is required.

(e) *Combined return.* In the case of any person who, pursuant to paragraph (a), (b), or (c) of this section, is required to report the tax on the use of two or more highway motor vehicles within a prescribed time after the close of a particular month, such person shall report the tax for the taxable year on the use of all such vehicles in a single return.

(f) *Delinquent returns.* For additions to the tax in case of failure to file return within prescribed time, see section 6651 and the regulations thereunder.

§ 41.6081 (a) *Statutory provisions; extension of time for filing returns; general rule.*

SEC. 6081. *Extension of time for filing returns*—(a) *General rule.* The Secretary or his delegate may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by this title or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months.

§ 41.6081 (a)–1 *Extension of time for filing returns.* District directors may, upon application of the taxpayer, grant a reasonable extension of time (not to exceed 60 days) in which to file the return. Application for an extension of time for filing the return should be addressed to the district director for the district in which the taxpayer files his returns and must contain a full recital of the causes for the delay. For extensions of time for payment of the tax, see § 41.6161 (a) (1)–1.

§ 41.6091 *Statutory provisions; place for filing returns or other documents.*

SEC. 6091. *Place for filing returns or other documents*—(a) *General rule.* When not otherwise provided for by this title, the Secretary or his delegate shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.

(b) *Tax returns.* In the case of returns of tax required under authority of part II of this subchapter—

(1) *Individuals.* Returns (other than corporation returns) shall be made to the Secretary or his delegate in the internal revenue district in which is located the legal residence or principal place of business of the person making the return, or if he has no legal residence or principal place of business in any internal revenue district, then at such place as the Secretary or his delegate may by regulations prescribe.

(2) *Corporations.* Returns of corporations shall be made to the Secretary or his delegate in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in any internal revenue district, then at such place as the Secretary or his delegate may by regulations prescribe.

* * * * *

(4) *Exceptional cases.* Notwithstanding paragraph (1), (2) * * * of this subsection, the Secretary or his delegate may permit a return to be filed in any internal revenue district, and may require the return of any officer or employee of the Treasury Department to be filed in any internal revenue district selected by the Secretary or his delegate.

§ 41.6091–1 *Place for filing returns*—(a) *Persons other than corporations.* Each return of a person other than a corporation shall be filed with the district director for the internal revenue district in which is located the principal place of business or legal residence of such person. If such person has no principal place of business or legal residence in any internal revenue district, the return shall be filed with the district director at Baltimore, Maryland.

(b) *Corporations.* Each return of a corporation shall be filed with the district director for the district in which is located the principal place of business or principal office or agency of the corporation. If it has no principal place of business or principal office or agency in any internal revenue district, the return shall be filed with the district director at Baltimore, Maryland.

§ 41.6101 *Statutory provisions; period covered by returns or other documents.*

SEC. 6101. *Period covered by returns or other documents.* When not otherwise provided for by this title, the Secretary or his delegate may by regulations prescribe the period for which, or the date as of which, any return, statement, or other document required by this title or by regulations, shall be made.

§ 41.6101–1 *Period covered by returns.* Each return shall cover a one-year period beginning with July 1 and ending with the following June 30.

§ 41.6151 (a) *Statutory provisions; time and place for paying tax shown on returns.*

SEC. 6151. *Time and place for paying tax shown on returns*—(a) *General rule.* Except as otherwise provided in this section, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary or his delegate, pay such tax to the principal internal revenue officer for the internal revenue district in which the return is required to be filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

§ 41.6151 (a)–1 *Time and place for paying tax.* The tax required to be reported on any return is due and payable to the district director with whom the return is required to be filed. Such tax shall be paid at the time prescribed in § 41.6071 (a)–1 for filing the return. For provisions relating to interest on underpayments, see section 6601 and the regulations thereunder. For provisions relating to credits and refunds, see §§ 301.6402–1, 301.6402–2, and 301.6402–4 of this chapter. For provisions relating to abatements, see § 301.6404–1 of this chapter. For provisions relating to limitations on credits or refunds, see §§ 301.6511 (a)–1 and 301.6511 (b)–1 of this chapter.

§ 41.6161 (a) (1) *Statutory provisions; extension of time for paying tax.*

SEC. 6161. *Extension of time for paying tax*—(a) *Amount determined by taxpayer on return*—(1) *General rule.* The Secretary or his delegate, except as otherwise provided in this title, may extend the time for payment of the amount of the tax shown, or required to be shown, on any return * * * required under authority of this title (or any installment thereof), for a reasonable period not to exceed 6 months from the date fixed for payment thereof. Such extension may exceed 6 months in the case of a taxpayer who is abroad.

§ 41.6161 (a) (1)–1 *Extension of time for paying tax.* If it is shown to the satisfaction of the district director that the payment of the tax upon the date prescribed for the payment thereof will result in undue hardship to the taxpayer, the district director, at the request of the taxpayer, may grant an extension of time (not to exceed 60 days) for the payment of such tax.

§ 41.6302 (b) *Statutory provisions; mode or time of collection; discretionary method.*

SEC. 6302. *Mode or time of collection.* * * *

(b) *Discretionary method.* Whether or not the method of collecting any tax imposed by chapters 21, 31, 32, 33, section 4481 of chapter 36, sections 4501 (a) or 4511 of chapter 37, or sections 4701 or 4721 of chapter 39 is specifically provided for by this title, any such tax may, under regulations prescribed by the Secretary or his delegate, be collected by means of returns, stamps, coupons, tickets, books, or such other reasonable devices or methods as may be necessary or helpful in securing a complete and proper collection of the tax.

[Sec. 6302 (b) as amended by sec. 206 (b), Highway Revenue Act 1956]

§ 41.6302 (b)–1 *Method of collection.* For provisions relating to collection of the tax by means of returns, see § 41.6011 (a)–1.

§ 41.7701 *Statutory provisions; definitions.*

SEC. 7701. *Definitions.* (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) *Person.* The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

(2) *Partnership and partner.* The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

(3) *Corporation.* The term "corporation" includes associations, joint-stock companies, and insurance companies.

* * * * *

(9) *United States.* The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

* * * * *

(11) *Secretary.* The term "Secretary" means the Secretary of the Treasury.

(12) *Delegate.* The term "Secretary or his delegate" means the Secretary of the Treasury, or any officer, employee, or agency of the Treasury Department duly authorized by the Secretary (directly, or indirectly by one or more redelegations of authority) to perform the function mentioned or described in the context, and the term "or his delegate" when used in connection with any other official of the United States shall be similarly construed.

(13) *Commissioner.* The term "Commissioner" means the Commissioner of Internal Revenue.

(14) *Taxpayer.* The term "taxpayer" means any person subject to any internal revenue tax.

* * * * *

(b) *Includes and including.* The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

* * * * *

(d) *Cross references*—(1) *Other definitions.* For other definitions, see the following sections of Title 1 of the United States Code:

(1) Singular as including plural, section 1.

(2) Plural as including singular, section 1.

(3) Masculine as including feminine, section 1.

* * * * *

§ 41.7805 *Statutory provisions; rules and regulations.*

SEC. 7805. *Rules and regulations*—(a) *Authorization.* Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary or his delegate shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

(b) *Retroactivity of regulations or rulings.* The Secretary or his delegate may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect.

(c) *Preparation and distribution of regulations, forms, stamps, and other matters.* The Secretary or his delegate shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

§ 41.7805–1 *Promulgation of regulations.* In pursuance of section 7805 of the Internal Revenue Code of 1954, the foregoing regulations are hereby prescribed. (See § 41.0–3 relating to the scope of the regulations.)

PAR. 2. In order to conform the regulations on procedure and administration (26 CFR Part 301) to section 206 (b) of the Highway Revenue Act of 1956 (70 Stat. 391), § 301.6302 of such regulations, adopted by Treasury Decision 6119, approved December 31, 1954, is amended as follows:

(A) By inserting "section 4481 of chapter 36," after "33," in section 6302 (b) of the Internal Revenue Code of 1954 as set forth in § 301.6302.

(B) By adding at the end thereof the following historical note:

(Sec. 7805, 68A Stat. 917, 26 U. S. C. 7805)

[F. R. Doc. 56-9982; Filed, Dec. 5, 1956; 8:48 a. m.]

Subchapter D—Miscellaneous Excise Taxes

PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES [1]

EXEMPTION

By virtue of the authority vested in me by section 4483 (b) of the Internal Revenue Code of 1954 (70 Stat. 391), as added by section 206 (a) of the Highway Revenue Act of 1956, exemption from the tax imposed by section 4481 of the Internal Revenue Code of 1954 (70 Stat. 390), as added by section 206 (a) of the Highway Revenue Act of 1956, is hereby authorized as to the use by the United States on or after July 1, 1956, of any highway motor vehicle on the public highways in the United States, whether or not such highway motor vehicle is owned by the United States.

(Sec. 4483, Pub. Law 627, 84th Cong.)

[SEAL] W. RANDOLPH BURGESS,
Acting Secretary of the Treasury.

[F. R. Doc. 56-9987; Filed, Dec. 5, 1956; 8:50 a. m.]

TITLE 45—PUBLIC WELFARE

Chapter I—Office of Education, Department of Health, Education, and Welfare

PART 130—FEDERAL ASSISTANCE UNDER THE LIBRARY SERVICES ACT, PUBLIC LAW 597, 84TH CONGRESS, 2D SESSION, TO PROMOTE THE FURTHER EXTENSION BY THE SEVERAL STATES OF PUBLIC LIBRARY SERVICES TO RURAL AREAS WITHOUT SUCH SERVICES OR WITH INADEQUATE SERVICES

Part 130 establishes regulations for the administration of the Library Services Act under Public Law 597, 84th Congress (70 Stat. 293).

Part 130 reads as follows:

Subpart A—Definitions

Sec.
130.1 Terms.

Subpart B—State Plans

130.2 The State plan; general requirements.
130.3 State agency for administration.
130.4 Authority of State agency.
130.5 Custody of funds.
130.6 Fiscal administration.
130.7 Policies and methods.
130.8 Reports.
130.9 Services.

Subpart C—Federal Financial Participation and Payment

130.10 Federal reimbursement; in general.
130.11 Public nature of funds.
130.12 Allocation between reimbursable and non-reimbursable expenditures.
130.13 Beginning of participation.
130.14 Effect of State rules.
130.15 Determining to which fiscal year an expenditure is chargeable.
130.16 Requirements for payment.
130.17 Submission of budgets.
130.18 Estimates and reports of expenditures.
130.19 Effect of payments.

AUTHORITY: §§ 130.1 to 130.19 issued under sec. 8, Pub Law 597, 84th Cong., sec. 8, 70 Stat. 295.

SUBPART A—DEFINITIONS

§ 130.1 *Terms.* The terms below are defined as follows:

(a) "Act" means the Library Services Act, Public Law 597, 84th Congress, 2d Session, approved June 19, 1956, as amended by Public Law 896, 84th Congress, 2d Session. (Public Law 896 extended the coverage of the act to include Guam.)

(b) "Commissioner" means the Commissioner of Education, Department of Health, Education, and Welfare.

(c) "Public library services" means library services which are provided free to all residents of a community, district, county or region, and are financially supported in whole or in part from public funds. Generally such term would not include services provided by libraries which are organized to serve a special clientele or purpose such as law, medical, and school libraries.

(d) "Rural area" means any area from which have been excluded (1) all "incorporated and unincorporated places" as defined in the U. S. Census of Population: 1950, Vol. 1, and listed therein, or in any later official United States census, as having a population of over 10,000 persons, and (2) any "minor civil division" or part of a "minor civil division" (or any county or part of a county if it has no minor civil divisions within it), which is within the boundaries of an "urbanized area" and which has a population of over 10,000 persons, as defined and listed in the U. S. Census of Population: 1950, Vol. 1.

(e) "State agency" or "agency" means the State library administrative agency charged by State law with the extension and development of public library services throughout the State.

(f) "State plan" or "plan" means the plan for the further extension of library services meeting the requirements of this part and section 5 (a) of the act.

(g) "Supervision" shall mean guidance by the State agency with authority necessary to assure the observance of the policies and methods of administration adopted by the State agency.

SUBPART B—STATE PLANS

§ 130.2 *The State plan; general requirements*—(a) *Purpose.* A basic condition to the certification of Federal funds to a State for further extension of public library services to rural areas is a State plan found to meet the requirements of section 5 (a) of the act. This plan shall constitute a description of the library extension program in which the State expects Federal financial participation. In addition to a description in the basic continuing plan of the general

[1] This affects § 41.4483.