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*** THIS SECTION IS CURRENT THROUGH THE MAY 19, 2010 ISSUE OF ***
*** THE FEDERAL REGISTER ***

TITLE 26 -- INTERNAL REVENUE
CHAPTER I -- INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
SUBCHAPTER D -- MISCELLANEOUS EXCISE TAXES
PART 41 -- EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES
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26 CFR 41.6001-3

§ 41.6001-3 Proof of payment for entry into the United States.

(a) In general. (1) Except as otherwise provided in paragraph (a)(2) of this section, proof of payment of the tax imposed by section 4481(a) [26 *USCS* § 4481(a)] must be presented to United States Customs officials with respect to any highway motor vehicle subject to the tax imposed by section 4481(a) [26 *USCS* § 4481(a)] that has a base for registration purposes in a contiguous foreign country upon entry of such vehicle into the United States during any taxable period to which this section applies. Such proof of payment must relate to tax paid (or suspended under § 41.4483-3) for the taxable period that includes the date of entry into the United States. See paragraph (c) of this section for the definition of the term "proof of payment."

(2) No proof of payment is required upon entry of a highway motor vehicle described in paragraph (a)(1) of this section into the United States if, as of the date of such entry, the period of time for filing a return of the tax imposed on such vehicle by section 4481(a) [26 *USCS* § 4481(a)] for the taxable period that includes the date of such entry has not expired and a written declaration is presented to United States Customs officials. Such declaration must state that, as of the date of such entry, the period of time for filing a return of the tax imposed on such vehicle by section 4481(a) [26 *USCS* § 4481(a)] for the taxable period that includes the date of such entry has not expired. The written declaration must include (i) the name, address, and taxpayer identification number of the person liable under § 41.4481-2 for the tax imposed on such vehicle; (ii) the vehicle identification number of such vehicle; (iii) the date on which such vehicle was first used on the public highways in the United States during the taxable period (or a statement that the current entry is the first use on the public highways in the United States during the taxable period); (iv) an acknowledgment by the person liable for the tax imposed on such vehicle that the willful use of the declaration to evade or defeat the tax otherwise applicable under section 4481(a) [26 *USCS* § 4481(a)] will subject such person to a fine or imprisonment or both; and (v) the signature of the person liable for the tax imposed on such vehicle. A copy of the written declaration shall be retained in the records of the person liable for the tax imposed on such vehicle under the rules of § 41.6001-1. See § 41.6071(a)-1 for rules regarding the time for filing a return of the tax imposed by section 4481(a) [26 *USCS* § 4481(a)].

(b) Failure to provide proof of payment. If, upon attempting to enter the United States, the operator of a highway motor vehicle described in paragraph (a) of this section is unable to present proof of payment of the tax imposed by

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section 4481(a) [26 USCS § 4481(a)], or documentation described in paragraph (a)(2) of this section, with respect to such vehicle, then such vehicle may be denied entry into the United States.

(c) Proof of payment--(1) In general. For purposes of this section, the proof of payment required in paragraph (a) of this section shall consist of a receipted Schedule 1 (Form 2290) that is returned by the Internal Revenue Service to a taxpayer that files a return of tax under section 4481(a) [26 USCS § 4481(a)] and pays the amount of tax (or installment thereof) due with such return. A photocopy of such receipted Schedule 1 shall also serve as proof of payment. Such proof of payment shall also serve as proof or suspension of the tax under § 41.4483-3 for the number of vehicles entered in that part of the Schedule 1 designated for vehicles for which tax has been suspended. The vehicle identification number of any vehicle for which a return is being filed, whether tax is being paid with respect to such vehicle or tax is suspended on such vehicle, must appear on the Schedule 1 (or an attached page) in order for the Schedule 1 to be a valid proof of payment for such vehicle.

(2) Acceptable substitute for receipted Schedule 1. For purposes of this section, a photocopy of the Form 2290 (with the Schedule 1 attached) that is filed with the Internal Revenue Service for a vehicle being entered into the United States with sufficient documentation of payment of tax due at the time the Form 2290 is filed (such as a photocopy of both sides of a cancelled check) shall be accepted as proof of payment. No documentation of payment of tax is required with the substitute proof of payment if at the time the Form 2290 is filed the tax imposed by section 4481(a) [26 USCS § 4481(a)] is suspended under § 41.4483-3 with respect to the vehicle entering the United States. This substitute proof of payment may be used to enter a vehicle into the United States when, for example, the receipted Schedule 1 has been lost, or if the taxpayer that filed a Form 2290 with respect to such vehicle has not received a receipted Schedule 1 at the time such vehicle enters the United States.

(d) Taxable periods to which this section applies. This section shall apply to any taxable period beginning on or after July 1, 1987.

HISTORY: [T.D. 8159, 52 FR 33585, Sept. 4, 1987, as amended by T.D. 8177, 53 FR 6626, Mar. 2, 1988]

AUTHORITY: AUTHORITY NOTE APPLICABLE TO ENTIRE PART:
26 U.S.C. 7805.

Section 41.4482(b)-1 also issued under 26 U.S.C. 4482(b);

Section 41.4483-3 also issued under 26 U.S.C. 4483(d);

Section 41.6001-3 also issued under 101 Stat. 260;

Section 41.6060-1 also issued under 26 U.S.C. 6060(a);

Section 41.6109-2 also issued under 26 U.S.C. 6109(a);

Section 41.6695-1 also issued under 26 U.S.C. 6695(b);

NOTES: NOTES APPLICABLE TO ENTIRE CHAPTER:

EDITORIAL NOTE: IRS published a document at 45 FR 6088, Jan. 25, 1980, deleting statutory sections from their regulations. In Chapter I, cross references to the deleted material have been changed to the corresponding sections of the IRS Code of 1954 or to the appropriate regulations sections. When either such change produced a redundancy, the cross reference has been deleted. For further explanation, see 45 FR 20795, March 31, 1980.

[The OMB control numbers for title 26 appear in §§ 601.9000 and 602.101 of this chapter.]

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