

**Internal Revenue Service, Treasury**

**§ 43.4472-1**

**§ 41.6696-1 Claims for credit or refund by tax return preparers.**

(a) *In general.* For rules for claims for credit or refund by a tax return preparer who prepared a return or claim for refund for excise tax under section 4481, the rules under § 1.6696-1 of this chapter will apply.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78456, Dec. 22, 2008]

**§ 41.7701-1 Tax return preparer.**

(a) *In general.* For the definition of a tax return preparer, see § 301.7701-15 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78456, Dec. 22, 2008]

**PART 43—EXCISE TAX ON TRANSPORTATION BY WATER**

**Sec.**

43.0-1 Introduction.  
43.4471-1 Imposition of tax.  
43.4472-1 Definitions.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: T.D. 8314, 55 FR 41520, Oct. 12, 1990, unless otherwise noted.

**§ 43.0-1 Introduction.**

The regulations in this part 43 are designated “Excise Tax on Transportation by Water.” The regulations relate to the taxes on transportation by water imposed by section 4471 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by section 4471.

[T.D. 8442, 57 FR 48185, Oct. 22, 1992]

**§ 43.4471-1 Imposition of tax.**

(a) *In general.* Section 4471 imposes a tax of \$3 per passenger on a covered voyage as is defined in section 4472.

(b) *By whom paid.* The tax is imposed on the person providing the covered voyage (the operator of the vessel).

[T.D. 8314, 55 FR 41520, Oct. 12, 1990. Redesignated by T.D. 8422, 57 FR 33636, July 30, 1992]

**§ 43.4472-1 Definitions.**

(a) *In general.* For definitions of the terms “covered voyage” and “passenger vessel,” see sections 4472 (1) and (2).

(b) *Voyage.* For purposes of this section, “voyage” means a journey of a vessel that includes the outward and homeward trips or passages. The voyage commences when the vessel begins to load passengers and continues during the entire ensuing period until the vessel has made one outward and one homeward passage (including intermediate passages, if made). A voyage may be a covered voyage with respect to a passenger even if the passenger does not make both an outward and homeward passage or if the point of first embarkation or disembarkation by the passenger in the United States is an intermediate stop of the vessel.

(c) *Over 1 or more nights.* A voyage is considered to extend over 1 or more nights if it extends for more than 24 hours.

(d) *Engaged in gambling.* A passenger is engaged in gambling aboard a vessel if that person is participating as a player in any policy game or other lottery, or any other game of chance, for money or other thing of value, provided that the policy game, other lottery, or game of chance is conducted, sponsored, or operated by the owner or operator of the vessel, as either principal or agent, or by an employee, agent, or franchisee of the owner or operator of the vessel. A passenger is not engaged in gambling aboard a vessel if the passenger participates with other passengers in a casual, “friendly” game of chance that is not conducted, sponsored, or operated by the owner or operator of the vessel or by an employee, agent, or franchisee of the owner or operator.

(e) *Territorial waters.* For purposes of sections 4471 and 4472, the territorial waters of the United States are those waters within the international boundary line between the United States and any contiguous foreign country or within 3 nautical miles (3.45 statute miles) from low tide on the coastline. No inference is intended as to the extent of the territorial limits for other tax purposes.

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(f) *Passenger*. For purposes of sections 4471 and 4472, “passenger” means an individual carried on the vessel except—

(1) The Master; or

(2) A crew member or other individual engaged in the business of the vessel or its owners. A person is engaged in the business of the vessel or its owners if the person is an employee of the vessel or her owners or has a duty, contractual or otherwise, to perform on the vessel on behalf of the vessel or its owners. For example, a person engaged as an entertainer, instructor, or lecturer for the benefit of the passengers is not a passenger, but a person on a promotional trip such as a travel agent or contest winner is a passenger even though the vessel or its owners may derive some future benefit from the promotion.

[T.D. 8422, 57 FR 33636, July 30, 1992; 57 FR 45713, Oct. 5, 1992]

**PART 44—TAXES ON WAGERING;  
EFFECTIVE JANUARY 1, 1955**

**Subpart A—Introduction**

Sec.

- 44.0-1 Introduction.
- 44.0-2 General definitions and use of terms.
- 44.0-3 Scope of regulations.
- 44.0-4 Extent to which the regulations in this part supersede prior regulations.

**Subpart B—Tax on Wagers**

- 44.4401-1 Imposition of tax.
- 44.4401-2 Person liable for tax.
- 44.4401-3 When tax attaches.
- 44.4402-1 Exemptions.
- 44.4403-1 Daily record.
- 44.4404-1 Territorial extent.

**Subpart C—Occupational Tax**

- 44.4411-1 Imposition of tax.
- 44.4412-1 Registration.
- 44.4413-1 Certain provisions made applicable.

**Subpart D—Miscellaneous and General Provisions Applicable to Taxes on Wagering**

**MISCELLANEOUS PROVISIONS**

- 44.4421-1 Definitions.
- 44.4422-1 Doing business in violation of Federal or State law.

**GENERAL PROVISIONS RELATING TO  
OCCUPATIONAL TAXES**

- 44.4901-1 Payment of special tax.
- 44.4902-1 Partnership liability.
- 44.4905-1 Change of ownership.
- 44.4905-2 Change of address.
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- 44.4906-1 Cross reference.

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

- 44.6001-1 Record requirements.
- 44.6011(a)-1 Returns.
- 44.6060-1 Reporting requirements for tax return preparers.
- 44.6071-1 Time for filing return.
- 44.6091-1 Place for filing returns.
- 44.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.
- 44.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.
- 44.6151-1 Time and place for paying taxes.
- 44.6419-1 Credit or refund generally.
- 44.6419-2 Credit or refund on wagers laid off by taxpayer.
- 44.6694-1 Section 6694 penalties applicable to tax return preparer.
- 44.6694-2 Penalties for understatement due to an unreasonable position.
- 44.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.
- 44.6694-4 Extension of period of collection when preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.
- 44.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.
- 44.6696-1 Claims for credit or refund by tax return preparers.
- 44.7262-1 Failure to pay special tax.
- 44.7701-1 Tax return preparer.

AUTHORITY: 26 U.S.C. 7805.

Section 44.6060-1 also issued under 26 U.S.C. 6060(a);

Section 44.6109-1 also issued under 26 U.S.C. 6109(a).

Section 44.6109-2 also issued under 26 U.S.C. 6109(a);

Section 44.6695-2 also issued under 26 U.S.C. 6695(g).

SOURCE: T.D. 6370, 24 FR 2614, Apr. 4, 1959, unless otherwise noted.