

# IRS News Release

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## **IRS Issues Regulations on 10-Percent Tax on Tanning Services Effective July 1**

IR-2010-73, June 11, 2010

WASHINGTON — The Internal Revenue Service today issued regulations outlining the administration of a 10-percent excise tax on indoor tanning services that goes into effect on July 1.

The regulations were published today in the Federal Register.

In general, providers of indoor tanning services will collect the tax at the time the purchaser pays for the tanning services. The provider then pays over these amounts to the government, quarterly, along with IRS Form 720, Quarterly Federal Excise Tax Return.

The tax does not apply to phototherapy services performed by a licensed medical professional on his or her premises. The regulations also provide an exception for certain physical fitness facilities that offer tanning as an incidental service to members without a separately identifiable fee.

The IRS and Treasury Department invite comments.

Send submissions to: CC:PA:LPD:PR (REG-112841-10), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

Submissions may be hand-delivered to: CC:PA:LPD:PR Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-112841-10), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW; Washington, DC,

Submissions may be sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (REG-112841-10).