Internal Revenue Service, Treasury

§ 31.6302–4

Deposit rules for withheld income taxes attributable to non-payroll payments.

(a) General rule. With respect to non-payroll withheld taxes attributable to non-payroll payments made after December 31, 1992, a taxpayer is either a monthly or a semi-weekly depositor based on an annual determination. Except as provided in this section, the rules of §31.6302–1 shall apply to determine the time and manner of making deposits of nonpayroll withheld taxes as though they were employment taxes. Paragraph (b) of this section defines nonpayroll withheld taxes. Paragraph (c) of this section provides rules for determining whether a taxpayer is a monthly or a semi-weekly depositor.

(b) Nonpayroll withheld taxes defined. For purposes of this section, effective with respect to payments made after December 31, 1993, nonpayroll withheld taxes means—

(1) Amounts withheld under section 3402(q), relating to withholding on certain gambling winnings;

(2) Amounts withheld under section 3402 with respect to amounts paid as retirement pay for service in the Armed Forces of the United States;

(3) Amounts withheld under section 3402(o)(1)(B), relating to certain annuities;

(4) Amounts withheld under section 3405, relating to withholding on pensions, annuities, IRAs, and certain other deferred income; and

(5) Amounts withheld under section 3406, relating to backup withholding with respect to reportable payments.

(c) Determination of deposit status—

(1) Rules for calendar years 1994 and 1995. On January 1, 1994, a taxpayer’s depositor status for nonpayroll withheld taxes is the same as the taxpayer’s status on January 1, 1994, for taxes reported on Form 941 under §31.6302–1. A taxpayer generally retains that depositor status for all of calendar years 1994 and 1995. However, a taxpayer that under this paragraph (c) is a monthly depositor for 1994 and 1995 will immediately lose that status and become a semi-weekly depositor of nonpayroll withheld taxes if the One-Day rule of §31.6302–1(c)(3) is triggered with respect to nonpayroll withheld taxes. See paragraph (d) of this section for a special rule regarding the application of the One-Day rule of §31.6302–1(c)(3) to nonpayroll withheld taxes.

(2) Rules for calendar years after 1995—

(i) In general. For calendar years after 1995, the determination of whether a...
§ 31.6302(b)–1 Method of collection.

For provisions relating to collection by means of returns of the taxes imposed by chapter 21 (Federal Insurance Contributions Act), see §§31.6011(a)–1 and 31.6011(a)–5.

§ 31.6302(c)–1 Use of Government depositories in connection with taxes under Federal Insurance Contributions Act and income tax withheld for amounts attributable to payments made before January 1, 1993.

(a) Requirement for calendar months beginning after December 31, 1980, but before January 1, 1993. In general. (i) In the case of a calendar month which begins after December 31, 1980, but before April 1, 1991—

(a) Except as provided in paragraph (b) of this section and hereinafter in this subdivision (i), if at the close of any calendar month the aggregate amount of undeposited taxes (as defined in paragraph (a)(1)(iii) of this section) is $500 or more, the employer shall deposit the undeposited taxes in a Federal Reserve bank or authorized financial institution (see paragraph (a)(3)(iii) of this section) within 15 calendar days after the close of such calendar month.

However, this (a) of subdivision (i) shall not apply if the employer was required to make a deposit of taxes pursuant to (b) of this subdivision (i) with respect to an eighth-monthly period which occurred during the calendar month.