§ 31.6302(c)-3 Deposit rules for taxes under the Federal Unemployment Tax Act.

(a) Requirement—(1) In general. Except as provided in paragraph (a)(2) of this section, every person that, by reason of the provisions of section 6157, computes the tax imposed by section 3301 on a quarterly or other time period basis shall—

(i) If the person is described in section (a)(1) of section 6157, deposit the amount of such tax by the last day of the first calendar month following the close of each of the first three calendar quarters in the calendar year; or

(ii) If the person is other than a person described in section (a)(1) of section 6157, deposit the amount of such tax by the last day of the first calendar month following—

(A) The period beginning with the first day of the calendar year and ending with the last day of the calendar quarter (excluding the last calendar quarter) in which such person becomes an employer (as defined in section 3306(a)), and

(B) The third calendar quarter of such year, if the period specified in (a) of this subdivision includes only the first two calendar quarters of the calendar year.

(2) Special rule where accumulated amount does not exceed $500. The provisions of paragraph (a)(1) of this section shall not apply with respect to any period described therein if the amount of the tax imposed by section 3301 for such period (as computed under section 6157) plus amounts not deposited for prior periods does not exceed $500 ($100 in the case of periods ending on or before December 31, 2004). Thus, an employer shall not be required to make a deposit for a period unless his tax for...
such period plus tax not deposited for prior periods exceeds $500.

(b) Manner of deposit—(1) In general. A deposit required to be made by an employer under this section shall be made separately from a deposit required by any other section. An employer may make one, or more than one, remittance of the amount required to be deposited. An employer that is not required to deposit an amount of tax by this section may nevertheless voluntarily make that deposit. For the requirement to deposit tax under the Federal Unemployment Tax Act by electronic funds transfer, see §31.6302–1(h).

(2) Time deemed paid. For the time an amount deposited by electronic funds transfer is deemed paid, see §31.6302–1(h)(9). For the time an amount remitted with a return is deemed paid, see §31.6302–1(i)(3).

(c) Effective/applicability date. This section applies to deposits and payments made after December 31, 2010.


§ 31.6302(c)–4 Cross references.

(a) Failure to deposit. For provisions relating to the penalty for failure to make a deposit within the prescribed time, see section 6556.

(b) Saturday, Sunday, or legal holiday. For provisions relating to the time for performance of acts where the last day falls on Saturday, Sunday, or a legal holiday, see the provisions of §31.7503–1 of this chapter (Regulations on Procedure and Administration).


§ 31.6361–1 Collection and administration of qualified State individual income taxes.

Except as otherwise provided in §§301.6361–1 to 301.6365–2, inclusive, of this chapter (Regulations on Procedure and Administration), the provisions of this part under subtitle F or chapter 24 of the Internal Revenue Code of 1954 relating to the collection and administration of the taxes imposed by chapter 1 of such Code on the incomes of individuals (or relating to civil or criminal sanctions with respect to such collection and administration) shall apply to the collection and administration of qualified State individual income taxes (as defined in section 6362 of such Code and the regulations thereunder) as if such taxes were imposed by chapter 1 of chapter 24.


§ 31.6402(a)–1 Credits or refunds.

(a) In general. For regulations under section 6402 of special application to credits or refunds of employment taxes, see §§31.6402(a)–2, 31.6402(a)–3, and 31.6414–1. For regulations under section 6402 of general application to credits or refunds, see §§31.6402–1 and 301.6402–2. For provisions relating to adjustments without interest of overpayments of taxes imposed by the Federal Insurance Contributions Act or the Railroad Retirement Tax Act or income tax withholding, see §§31.6413(a)–1 and 31.6413(a)–2.

(b) Period of limitation. For the period of limitation upon credit or refund of taxes imposed by the Internal Revenue Code of 1954, see §301.6511(a)–1 of this chapter (Regulations on Procedure and Administration). For the period of limitation upon credit or refund of any tax imposed by the Internal Revenue Code of 1939, see the regulations applicable with respect to such tax.


§ 31.6402(a)–2 Credit or refund of tax under Federal Insurance Contributions Act or Railroad Retirement Tax Act.

(a) Claim by person who paid tax to IRS—(1) In general. (i) Except as provided in paragraph (a)(1)(iii) of this section, any person may file a claim for credit or refund for an overpayment of any tax imposed by the Internal Revenue Code of 1954 relating to the collection and administration of the taxes imposed by chapter 1 of such Code on the incomes of individuals (or relating to civil or criminal sanctions with respect to such collection and administration) shall apply to the collection and administration of qualified State individual income taxes (as defined in section 6362 of such Code and the regulations thereunder) as if such taxes were imposed by chapter 1 of chapter 24.
